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ABSTRACT

This manual is a practical guide based on school experiences and legal requirements in Massachusetts. It is intended to help alternative schools get off the ground and to stay out of trouble with State and local authorities. Some brief sketches of four alternative schools are presented to indicate alternatives that already exist. Sections summarize State law on specific subjects, school committee and board of education practices, and some of the experiences of existing alternative schools. A section on the economics of alternative schools discusses private assistance, State aid, federal aid, information on qualifying for grants, and persons to contact. Sections on bookkeeping, incorporation, and taxation discuss procedures to be followed to retain tax-exempt status, prevent questioning of the validity of the corporation, and protect against charges of misuse of funds. The final sections contain directories of alternative schools in Massachusetts, source of help, and sample forms. (Author/MLF)

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Alternative Schools: a practical manual

This manual is a practical guide based upon legal requirements and school experiences of Massachusetts. While some of the advice on federal funding may find application in other states, this manual should NOT be assumed to describe requirements or give advice for any other state.

Prepared by the

Center for Law and Education
Harvard University
14 Appian Way
Cambridge, Mass. 02138

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This manual is intended to help alternative schools get off the ground and stay out of trouble with state and local authorities. If at times our tone seems overcautious, we should emphasize that existing alternative schools have had few legal problems so far. The atmosphere in Massachusetts seems neutral toward such schools, at worst, although it might change if alternative schools proliferate. There are some localities where things are more difficult than in others. Nevertheless, the major problems that the new schools have faced so far are financial, not legal. Although the information in this manual is not always complete and may easily become dated (i.e., laws, regulations, government programs), it should serve to create a feeling for some of the possibilities and some of the problems you may encounter in opening up a school.

Philosophic Considerations

Many people, both parents and teachers, are thinking about alternative schools these days. And while they cannot be said to represent a uniform body of educational thought, it is safe to assume that the great majority of those

discontented with the public schools share generally the humanistic criticisms that have led us to "open education" and the "free schools."

Enough alternative schools now exist, or have existed, to make plain the fact that there is no particular program, curriculum, structure or set of goals common to all of them. In fact, in direct contrast to the tendency of the public schools to standardize, the alternative schools of the past decade are a colorful assemblage of odd mixtures of philosophies and personalities.

Of course they do share certain characteristic features. Most incorporate the interests and wishes of the students and parents into the organizational plan much more than the public schools do. They tend toward active involvement as the basic mode of learning, rather than lecture and recitation. Classrooms reflect that the materials and tools, rather than the children, are the sensible basis of spatial organization: the children are mobile, the science area stays in one place. Parents and other volunteers are much in evidence. Yet the alternative schools remain an eclectic bunch, because the features they may share are not the <u>reasons</u> for starting a new school.

New schools are created whenever a deep and persistent despair over the state of children's schooling meets up with a sufficiently determined (usually collective) will.

By the time parents and teachers start to work seriously on a new school, their vague initial discontents have usually been crystalized and identified through reading any of a dozen books by Holt, Dennison, Kozol, Goodman, et al. Then the dangerous time sets in. It becomes necessary, for a variety of good reasons, to interpret feelings about children and how they should be treated in terms of educational philosophy. In the endless discussions of purpose and method that precede any school, it is easy to lose touch with the basic personal feelings that started the whole thing. The enterprise may begin to sound more like a testing ground for educational theories than a tool for improving the lives of some children.

This is not to imply that theories and philosophies have no place in the operation of a school but the suggestion lingers that the efficacy of your ideas may have more to do with how closely they apply to the needs of children than with the amount of abstract truth you perceive in them. The degree to which a group of people can resist the lure of translating their feelings into theory is probably one measure of their strength and viability as a nucleus for a school.

Histories of alternative schools also suggest that in any school where more than a handful of adults are involved, sooner or later there are crises. Legal and financial crises tend to unite everyone, but crises of educational form and

content more often divide people. It may be that you can build a certain amount of resiliency into your design to meet these inevitable strains by consciously limiting the extent of your commitment to any particular method or philosophy. So also with descriptive literature, organizational meetings, fund appeals, recruiting and hiring interviews. Keep as many doors open as possible.

This advice is not meant to steer anyone away from "open education" but rather to encourage its adoption, not as a new method or system - it is neither of those - but as an attitude which specifically demands a perspective that sees through to the heart of a situation without preconceptions. There is no substitute for a clear vision, able to penetrate to the real needs of a child, and the willingness to follow up on what you see.

It is a rare alternative school that does not experience conflicts among staff and parents as to what children's real needs are. One persons feels a kid is in desperate need of some reading skills; another feels you shouldn't "teach" anything the kid hasn't asked for. The first one says you don't have to wait to be asked when the need is so clear; the second replies that you may just be projecting that need onto the kid because it's your conception of his/her need and so on. Obviously there are no simple (and certainly no general) answers

to this kind of problem. It is the substance of your day-to-day work. Any educational theory that is limited to either side of an issue is clearly going to also limit both flexibility and harmony before you begin.

For the sake of the children you will eventually serve, it is good to know from the start whether or not there are any in your group passionately devoted to a particular theory, model or method, and if so to make sure they are balanced by people whose passions are primarily for children. The two best books for anyone starting a school are Jonathan Kozol, Free Schools (Bantam Books, $1.50) and Salli Rasberry & Robert Greenway, Rasberry Exercises (Freestone Publishing Co., Box 357, Albion, Ca. 95410; $3.95 plus $.50 postage). Kozol provides one of the most useful and comprehensive bibliographies available. Rasberry Exercises provides these parting words:

> It takes a long time to realize that a school, free or otherwise, is just a bunch of people, doing things. And if those people are confused, or afaid, the school will be confusing and fearful. The school won't make things right by itself. It gets down to where you're at. The "context" is people.

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SKETCHES of SOME

ALTERNATIVE SCHOOLS

More than a dozen alternative schools already exist in the Greater Boston area; others are scattered around the Commonwealth. Some of these schools serve primarily middle class children, some the black community; others are mixed. Some place emphasis on freedom from the usual constraints of curriculum and teacher-directed learning, others emphasize relationship to the community: education within it and control by it. All seem to share two basic attributes: respect for the individual student and a concentrated effort to break down the mind-dulling traditional patterns of education.

Following are some brief sketches of a few alternative schools. These sketches are not meant to be complete and may in some places give perceptions which people associated with the school would modify. The purpose of the sketches is to indicate alternatives which already exist, started by people of all sorts, and thereby hopefully to suggest a few new possibilities. At the end of the manual is a list of some alternative schools in Massachusetts.

Highland Park

Highland Park Free School is a community schoool in almost every sense of the word. Its former Director, Charles E. Lawrence, stated its purpose this way: "We are educating the total community, not just educating kids."

The school's governance and operation is in the hands of the parents, from the governing board and the personnel committee (hiring and firing) to the community teachers in every classroom. The population of the school, as of the Highland Park area of Roxbury, is over 80% black. Over 80% of the students also come from homes where the income is under $1000 per family member. Every major decision is made by the parents (together with the teachers and administrators) and as a result there is a growing sophistication among them in the skills of educating children, administering a school and working cooperatively. Power sharing is not an abstract principle at Highland Park.

The genesis of the school came of painful awareness of the inadequacies of public schools. Highland Park's former Director Charles Lawrence wrote an article about free schools in which he gave a description of this awareness:

> The black community school, more than any of the other alternatives, is the product of a destructive and unresponsive public school system. Accounts of the criminal behavior of public schools "serving" poor black communities multiply endlessly.
>
> Increasingly, black parents are questioning the legitimacy of an absentee school system which fails to educate their children, then blames the failure on the community, adding insult to injury in the literal fashion. They see the public system's lack of success not simply as a job badly done, but as a deliberate racist attempt to continue black exclusion from the society.

> It is not surprising that parents who view the public system as promoting educational genocide should look elsewhere for an education for their children. Nor is it surprising that the schools that result from these impulses should strongly assert what is most strongly denied in the public schools they are fleeing. It is not surprising that children in these schools are told that they are beautiful and capable and not that they are ugly and stupid. It is not surprising that parents and community people are encouraged to help run the school rather than treated as an unprofessional and intrusive rabble.

Parents' control of the school is only one aspect of Highland Park's concern with educating the community. The curriculum at the school and its staffing pattern also reflect this philosophy. In the lower school, where most of the children have not been heavily damaged by experiences in public school, there have been continuing experiments with open-structured approaches, with heavy emphasis on relating to the individual learning styles and interests of students. Every classroom differs in response to the students and teachers who inhabit it. In the former Director's words:

> Highland Park is committed to experimentation, not to Summerhill or Montessori or basic education or Marshall McCluhan. All are welcome. The teachers decide on what is best for their particular group of kids and for their own particular abilities. In one classroom you see all the desks arranged in a hollow square with the teacher in the center leading an old-fashioned session of rote learning. Next door the children may be

> bouncing off every wall in the room, finger-painting, writing poems, dancing, and dipping fall leaves in hot wax. Obviously, what the school will look like next year, or even next month, is not clear.

Every classroom has two teachers, one a certified teacher, one a community teacher who is concurrently taking education courses and working toward certification. These two function as equal partners. There is emphasis on pride in being black and on the study of black history in America and Africa, as well as on traditional skills. Malcolm X's birthday is a holiday, George Washington's is not.

Highland Park has 200 students and has been in operation since 1968. It has 22 full-time staff members, and is one of three members of the Federation of Boston Community Schools. Its financial support is drawn from foundation grants, government contracts and programs, private contributions, benefits and the various energetic efforts of parents and staff. There is no tuition. It is located in a large grey building which once housed a Catholic school. The Statue of Jesus in the yard is painted black. On one wall of the school a child has painted "happiness is the Highland Park Free School."

Highland Park had a beginning unique among the community schools. An outside agency, the Education Development Center in Newton, Mass., played a central role

in bringing together the various educators and community people who got the school off the ground. The history of this strange collaboration is not recommended as a model for launching a new school, but it is very instructive and can be found in a monograph called Highland Park Free School and Education Development Center: An Uneasy Partnership in Community Education, by Richard B. Griffin, available from EDC, 55 Chapel St., Newton, for $1.25. "Uneasy" is a considerably understated description of the partnership, but Highland Park survived to become one of the strong voices for humane education for poor children.

Central School

The Central School, along with the late Cambridge Free School, is already legendary among Cambridge preschools. It is located in its own converted 3-family brick townhouse, with 40 children age 3 to 5 1/2 in two classrooms. Its basic purpose is to bring change to the public schools.

The first element of this strategy takes place in the classroom. The student body is a carefully composed cross section of racial, economic and social groups. The teaching and learning take place in open structure classrooms. Parents are intimately connected with the activity not only in formal governance but in the daily work of the school. The result

has been that parents' expectations about what "school" can be like increase and that they become familiar with open structure techniques. The parents' room and workshop is an integral part of the school.

Parents also participate in seminars and other learning activities which increase their skills in dealing with school administration and education. It is hoped that after having watched their children grow at Central and having participated in these seminars and the governance of the school, parents will become articulate and knowledgeable spokespersons for change in the public schools their children may later attend.

But the change strategy does not end there. Strenuous efforts are made to involve local public school teachers in the activities of the school, to familiarize them with the benefits of the school's teaching methods, and to work with them on experimentation of their own. Five universities use Central as a teacher training center. The third floor parent workshop space is administered by a full-time open education advisor, Susan Powers. She works with parents and teachers regularly and also with local public school teachers, both in the workshop and in their classrooms. Her work is supported by the Greater Boston Teachers Center.

On top of all this, Central keeps in contact with its

students as they enter public school, and the growing group of experienced alumni parents form a support organization for changing the public schools to meet the needs of these children.

The school has four full-time teachers, a parent coordinator, a secretary, a director and a custodian. Its income is derived from the government, private businesses, individuals, welfare payments (via day care), model cities and from a tuition which peaks at $700 and is scaled down to zero according to ability to pay. About half of the students pay no tuition at all. The admissions procedure is conducted by a parent committee which concerns itself with new parents' interest and willingness to take part in the school's activities. Beyond this, selection is random within categories designed to achieve a balance in the student body: half poor, half middle class; half white, half black and Spanish-speaking; half boys, half girls. Central School likes to be known as a community learning center for kids, parents and teachers.

Recently the Cambridge Alternative Public School (CAPS), the first honest alternative offered to public school kids in Cambridge, opened its doors. Central School, its people and its facilities, were instrumental in the founding of this new program. Besides its own splendid service to its own people, Central considers CAPS its finest achievement.

Group School

Group School is quite unlike most other alternative schools around. It began with a few people meeting informally in 1969, became an after-school drop-in sort of place and evolved into a full-time certified high school in 1971. There are 42 students (aged 14-21) all from poor or working class backgrounds; 20% of them are black, and many were dropouts before joining the Group. There is a full-time staff of 12 augmented by several volunteers teaching specific skills.

The school is governed jointly by the students and staff. All decisions are made by the Board of Directors, a majority of whom are students, or by a monthly community meeting. The students are encouraged and expected to take responsibility for their own lives.

Classes are small, flexible and fascinating. In addition to the traditional skills, there are classes in drama, photography, women's studies, Hardtimes, working class history and also many individual tutorials. Many of the students are in some kind of "trouble" with some authority or other; many others have just been turned off by traditional school approaches. As a result, the staff is as much engaged in close counseling and referral work as they are in formal teaching. They also have a lot of contact with the families of students. Many of the students have to

work to support themselves or their families and the school tries to be responsive to their situation, helping them find jobs and adjust their time and energy for school. Some of the kids are involved in a program in which they are training to become "advocates" working with peers who have problems similar to theirs, encouraging those others to get help, be it legal, medical or whatever. In short, the Group is attempting to address the actual lives of its students.

The Group is half funded by grants from the state for programs like that. The rest of the money comes from their own efforts and private contributions. Most of the students pay $10/month tuition. Students are taken by lottery from a pool of applicants who are initially screened, mainly to ensure a working class background. Anyone setting up a school for similar kids would do well to talk to the Group about their painstaking fund-raising experience. They are listed in the back.

Warehouse Cooperative

The Warehouse Cooperative School has become an educational alternative for those students who most obviously cannot benefit from the offerings and structure of the public schools "because of some moderate learning disability be it psychological, physical or sociological." This has meant the admission of

exceptionally bright students as well as students having problems integrating socially within the public schools. The school prides itself on responsiveness to the individual students since it is the rigid structure of previous schooling which has been unsuited to them.

Every student has an advisor from the staff of eight full-time adults. The 75-80 students range in age from five to eighteen. Attendance at school is based upon interest rather than external requirements. Activities range from classes to individual projects. Many of the classes and activities make no age distinctions. At one point course offerings included logic, making up a language, the myth of woman, yoga, medieval history and chemistry.

The physical space occupied by the school is structured in an attempt to provide the needed individual freedom as well as opportunities for group work. In addition to areas set aside for different age groups -- little, middle and big kids as they are called -- each student has a "space." These spaces are 4-by-5-foot enclosed areas located together in one large room. Each student can use the space for whatever he/she pleases. Spaces are traded, used for solitary times, small group gatherings, playhouses or studies.

The word "cooperative" in the school's title explains the ownership of the enterprise. While there is a strong staff,

headed by "educational coordinators," the control of the school is in the hands of the parents whose children attend. Only parents are on the board; they are elected in two-year terms by the parent body. This arrangement accords with the school's belief that each of society's institutions should be owned and controlled by the adults most closely concerned with it.

The educational coordinators are also responsible for admissions. The student body is predominately white (10-12% non-white) and comes from a wide range of incomes. The graduated tuition, based on family income with allowances for dependents, ranges from $400 to $2500. The students are drawn from many different communities in the eastern part of the state.

The cooperative aspect of the school is extended by the requirement that, in addition to tuition, each parent contribute 90 hours a year of his/her time to work at the school. Parents' working contributions can be in any form useful to the school. Some teach courses, others do administrative work, raise funds or provide a transportation system.

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STATE REGULATION

OF ALTERNATIVE SCHOOLS

The General Picture

The major authority governing education in the Commonwealth of Massachusetts is state authority. The legislature has passed many laws regarding education and has granted the state Board of Education broad authority to carry out those laws. The Board in turn has delegated some authority to local school committees, particularly in the area of certification.

The important fact about regulation of private alternative schools is that there is very little of substance pertaining to them in current state law and state and local practice. Schools and would-be schools must be careful to meet building code requirements and must meet other minimal educational standards. But in a 300 page booklet compiling the education law of the Commonwealth, there are only about ten references to private schools, most of which are not pertinent to our concerns. In contrast, for example, the state of California publishes a large compendium of laws relating solely to private school education.

The relative lack of regulations is a double-edged factor. It is obviously good that alternative schools do not have to adhere to an extensive checklist of "do's" and "don'ts" in curriculum, hiring, etc. On the other hand, there is no language in the statutes which offers positive encouragement

of flexibility in education or which limits the discretion of local authorities in school certification. There is consequently nothing to stop unsympathetic local school committees from attempting to impose rigid requirements upon alternative schools as a precondition to certification. We shall discuss this drawback in detail in the section on certification below.

The experience of existing alternative schools with state and local authorities has by and large been good so far. Officials responsible for certification have either been sympathetic or neutral and have not sought to harass schools with petty bureaucratic requirements. There seem to be two reasons for this state of affairs. First, the public school system is already grossly underfinanced, and school committees are not particularly unhappy when they have fewer children to accommodate. Second and more important, alternative schools tend to draw students who do not benefit from public school methods. George Dennison makes the point clear in The Lives of Children:

> Three officials from the public schools came today to inspect us....
>
> The authorities have never given us much trouble, and today we understood why, for the officials kept recognizing problems from the past. They wanted to keep them in the past.

"Hello, Stanley. Ah! I see Willard is here, too!"

And another: "There's Vicente. I see you have your hands full. Is that Jose Portillo?"

One of them stepped into Susan's room, and seeing Maxine bent over a book, busily drawing something on a piece of paper, muttered under his breath, "My God! Is that Maxine?" She looked up and saw him and said, "Hi! You wanna see something?"

We conferred with the officials later. We had expected to be put on the defensive, but they spoke like appreciative visitors. "I think it's a wonderful thing you're doing with these kids." We could not find any common ground. The conference was brief. In their eyes we were one of the safety valves of the district, and they didn't want to clog us in any way.

Succeeding sections summarize state law on specific subjects, school committee and board of education practices and some of the experience of existing alternative schools.

CERTIFICATION

Certification is what brings a school into compliance with the compulsory attendance laws. The basic structure of the compulsory attendance laws in Massachusetts (MGLA, ch. 76, section 1) requires that every child between the ages of 6 and 16 who does not suffer from a physical or mental handicap do one of the three things:

1) attend a public day school,
2) attend a private school approved by the school committee where it is located,
3) be "otherwise instructed in a manner approved in advance by the superintendent or the school committee."

The parent is legally responsible for arranging one of these three alternatives and is liable for the child's truancy if he/she does not. Punishment for children who are truant is also provided (see MGLA ch. 77 section 3-5) including commission to the state Youth Services Board. Chapter 76, section 4 also makes it illegal to "attempt to induce" children to unlawfully absent themselves from school. This last provision could be applied to an uncertified school whose students cut public school classes.

The upshot of this whole structure is that schools which enroll children from 6-16 ought to be certified unless they are prepared to risk a series of fines and punishments which apply to parents, students and the school itself.

Note that it is possible to arrange approval of the program for children with the advance approval of the superintendent or school committee of the town where the child resides. This clause may provide a way to make a small beginning with a few children before you have chosen a building or even a town in which to locate a school.

To Get Your School Certified

In providing that students may attend nonpublic schools in compliance with compulsory attendance laws, chapter 76, section 1 (as amended in 1971) states:

> For the purposes of this section, school committees shall approve a private school when satisfied that tne instruction in all the studies required by law equals in thoroughness and efficiency, and in the progress made therein, that in the public schools in the same town....

The reference to "all the studies required by law" is ambiguous and has been interpreted in different ways. There are in fact no studies specifically required of private schools in the General Laws. Thus some people have concluded that the passage is essentially meaningless, in that it would not allow the school committee to use the publicly required curriculum as a criterion for certification.

However, the passage is commonly interpreted (by public agencies) to imply that all the studies required in the public schools are also required to be taught in private schools. The general counsel's office in the State Department of Education follows this interpretation (although acknowledging that it has not been tested in the courts), and routinely advises people accordingly. This office does not indicate that another interpretation might be possible.

Those subjects required to be taught in all schools "under public control" are detailed in chapter 71:

> ...orthography, reading, writing, the English language and grammar, geography, arithmetic, drawing, music, the history and constitution of the United States, the duties of citizenship, physiology and hygiene, physical education, and good behavior. In connection with physiology and hygiene, instruction as to the effects of alcoholic drinks and of stimulants and narcotics on the human system, and as to tuberculosis and its prevention, shall be given to all pupils in all schools under public control, except schools maintained solely for instruction in particular branches. Such other subjects as the school committee considers expedient may be taught in the public schools. [section 1]
>
> In all public elementary and high schools American history and civics, including the constitution of the United States, the declaration of independence and the bill of rights, and in all public schools the constitution of the commonwealth and local history and government, shall be taught as required subjects for the purpose of promoting civic service and a greater knowledge thereof, and of fitting the pupils, morally and intellectually, for the duties of citizenship. [section 2]
>
> Physical education shall be carried on daily for all pupils in the public schools and may include calisthenics, gymnastics and military drill;.... [conscientious objectors are exempted from taking part in military exercises] [section 3]

Thus if the interpretation given chapter 76, section 1 by the State Department of Education prevails, all private schools in the Commonwealth technically are responsible for offering a rather extensive curriculum before they open their doors. In practice, however, it seems that school committees are rarely so scrupulous in their review of proposed courses of study. If you do come under unusually close scrutiny, it should be possible to design your courses (i.e.: course

descriptions) in such a way that the various requirements are subsumed somewhere in your curriculum.

Were an impasse to occur, the school would have to move to another town, close its doors or go into the courts. Were you forced to go into court you would have strong grounds for protecting the right to establish an educational alternative to public schools. As far back as 1925, the Supreme Court (in Pierce v. Society of Sisters, 268 U.S. 510) made it plain that it is beyond the power of any state to compel all children to attend public schools. Reasonable regulations of private schools are permissible. However, conditions which a school committee considers reasonable may in certain circumstances be unreasonable under state law or the federal constitution. If a school committee seeks to impose its own values in such matters as curriculum or teacher certification, you should consult a lawyer.

The process of gaining the school committee's approval of your school is a matter for you to determine in accordance with your own style and values. There are, however, a few things which others have found which might be of use to you. A school committee will be relaxed by the knowledge that you are both serious about education and "responsible" in general. Establishing your seriousness is a matter of stating clearly what your school will be like and also providing

some information about your teachers, their past experience, their "credentials", etc. The way you do these things should suggest how responsible you are.

Incorporating, which is a good idea for many other reasons, gives the school an official and responsible look. Creating an advisory panel of professors or local businessmen or establishment types might also be a useful way of convincing a local board that you are not to be feared. Having a bank account and some funds is also helpful, as is official stationery or printed brochures.

The most important aspect of preparing for certification is probably maintaining good relations with parents of students and neighbors of the school. If the local school committee shows any hesitancy about the certification, a visit from a group of parents or a letter from neighbors complimenting you on your work or intentions will be very helpful.

It also makes some sense to shop around a bit for a location for the school. Some cities are more amenable to new schools than others. If location is a variable for you, informal conversations with other schools and people in surrounding towns may give you some indication of where to locate. The Warehouse Cooperative School avoided many problems merely by talking to officials in various cities and towns and determining where the atmosphere would be most

hospitable before deciding where to locate.

In general a complete description of your school (its teachers, its plans, its philosophy, its incorporation and other official status, and its supporters) is a good document to use in applying for certification. Some localities put out lists of requirements for certification.

An associate superintendent in the Boston public school system sends out a list of ten "guidelines" which his office uses in determining whether to recommend a private school for certification (see below). The list is not very helpful because it does not make clear what is required under each guideline in order for certification to issue. An interview with the associate superintendent's office makes clear that his investigators have no specific checklist of objectives, courses, teacher credentials, etc., which the school must meet. His office has indicated verbally that if the school were to follow the Boston Public School curriculum and have certified teachers, approval would come easily. But private schools are not required to have either a specified curriculum or certified teachers.

Establishment of Private Schools

Persons seeking approval for a private school must forward the following information to the Superintendent of the Boston Public Schools:

1. Objectives of school
2. Location of school
3. Age of pupils
4. Length of school day and school year
5. Curriculum based on subjects required by State Law, such as Boston Public Schools curriculums; Textbooks
6. Qualifications of members of faculty, including principal
    a. Background
    b. Degree
    c. State Certificate to teach in Massachusetts

Members of the Superintendent's staff will visit the school to confirm foregoing information and to inspect physical facilities regarding:

1. Required permits posted, i.e., fuel, etc., fire extinguishers
2. Adequate sanitary facilities, safety features, etc.
3. Appropriate light and ventilation in classrooms
4. Suitable educational furniture and equipment

Investigators do visit schools applying for certification in Boston, but they always make appointments ahead of time. One school made sure all its students were reading quietly on the day the inspectors came. In Watertown, the head of the Warehouse Cooperative paid a two-hour visit to the superintendent of schools months before his school even opened. Some localities reinspect every few years.

To sum up, certification gives an intangible "respectability," an ironic stamp of approval from the very system which spawned the alternative, but a stamp which is legally essential and

which can be useful in dealing with various authorities, potential sources of money and parents of potential students. None of this applies to students under 6 and over 16 or to school which operate "after school" or as an education supplement. Trout Fishing in America, which did not schedule any regular activities until the school day was over, incorporated as a store rather than a school in order to avoid even the slightest contact with the public school system. Certification might be equally irrelevant to you. If it is not, remember that obtaining certification can be a relatively simple process with a few requirements: consult local school officials before and during the process of starting your school, and get legal assistance if you feel unfair demands are being made upon you.

COMPULSORY ATTENDANCE

As we have indicated above, all children between the ages of 6 and 16 in the Commonwealth of Massachusetts must attend a public or approved private school or secure approved private tutoring. The law also requires that public and private schools have a school year of a minimum of 180 days. Some alternative schools meet this requirement in hours totaling 180 days, rather than the actual 180 days.

Many alternative schools want their students to be free to come and go as they wish or in some cases not to come to school at all. They have had virtually no incidents with truancy officers. One school did receive a call from truancy officers after two of its students were stopped by the police. The officials asked two questions: "Is your school certified?" (it was); and, "Are you satisfied with the attendance of these two students?" (The director answered that he was more than satisfied.) The officials were not even interested in whether the students were coming regularly or required to come regularly.

Finally, chapter 72.2 of the General Laws declares:

> The supervisory officers of all private schools shall, within thirty days after the enrollment or registration of any child of compulsory school age, report his name, age and residence to the superintendent of schools of the town where the child resides, and whenever a child withdraws from a private school, such officers shall, within ten days, notify said superintendent.

It is unclear to what extent this procedure is actually followed, and you should check with the local superintendent's office to be sure.

Teacher Qualifications

There are no state requirements regarding the credentials of teachers in private schools. Some schools have a mixture of certified and uncertified teachers; a few have all one or all the other.

For those who are interested, certification is essentially a state license to teach required of public school teachers. It is granted by the State Board of Education and, once granted, is good for life. However, as of 1973, new provisions for an initial temporary certificate were being considered to give the state time to evaluate a teacher on the job before granting certification. Chapter 71, section 38G of the General Laws (as amended in 1972) details the requirements for certification and applicants must prove that they:

> are either American citizens or intend to become citizens (in the case of the latter, a non-renewable 6-year waiver of the citizenship requirement is granted if the applicant is actively fulfilling the requirements to become a citizen); [*]
>
> are in good health, provided that no applicant shall be disqualified because of his blindness or defective hearing;
>
> are of sound moral character;
>
> possess a bachelor's degree or an earned higher academic degree or are graduates of a normal school approved by the board; and

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* Some legal opinion questions the constitutionality of a citizenship requirement. If this is a problem for you, contact a lawyer.

> meet such requirements as to courses of study and semester hours therein as may be established by said board; provided, nevertheless, that no requirements respecting such courses of study and semester hours therein shall take effect prior to three years subsequent to their promulgation by said board.

The Board of Education currently requires an elementary school teacher to have 18 credit hours of professional education courses within the bachelor's degree, at least 2 of which must be in practice teaching. High school teachers must have a specified number of hours in their major and minor subjects (varying by subject) and 12 hours of professional education courses, at least 2 of them in practice teaching. The specific course requirements can be obtained from the State Department of Education, Division of Teacher Certification, 182 Tremont Street, Boston, Massachusetts.

Admissibility Back to Public Schools

Neither the state statutes nor the State Board of Education makes any provisions for the admissibility of students attending private schools back into the public school system. The fact that an alternative school is certified by a local school committee does not allow a student in a private school to transfer automatically into the same grade in the public schools. When a student transfers to a public school, the

private school will disclose what grade he/she is in, but the public school nonetheless will give standardized tests to determine the appropriate grade in which to enroll the student.

Diplomas

If your school is a high school, you can give your own diploma as long as you are certified. The value of this diploma for college admissions or jobs or any other thing depends upon the quality of the learning which goes on in your school. Many colleges have shown more interest in students with unusual educational experiences than in graduates of run-of-the-mill public high schools. Since you probably will not have an extensive reputation when you begin, letters or personal visits to colleges or employers when your students apply can be very helpful in impressing people with what is happening at your school.

The other route to take regarding diplomas is the high school equivalency diploma which is based on the national General Education Development test administered by the state. At present you must be 18 (and your peers' high school class graduated) in order to get a diploma. If you are under 18 and can produce a letter from a prospective employer or college admissions officer asking to see your GED test scores, you can take the GED exam. But you may not get a diploma

until you are 18. This is complicated process can be explained by the High School Equivalency Office of the State Department of Education (727-5778). The reason given for this discrimination against people under 18 is that it discourages them from dropping out of high school. This in spite of the fact that the law only extends compulsory education to age 16.

Accreditation

Accreditation is not the same affair as certification. As we mentioned earlier, certification is required to avoid truancy problems with kids between 6 and 16. Accreditation is provided by an association of private schools as a sort of stamp of approval which some educators and employers put stock in. Since this is not an essential legal or political aspect of beginning a new school, we go no further than to mention that you can inquire about the matter from the New England Association of Schools and Colleges, 131 Middlesex Turnpike, Burlington, Massachusetts if you have a secondary school. If you are not in New England, they can refer you to the group in your area. For elementary school accreditation in Massachusetts, contact the Independent Schools Association of Mass., 23 School Street, Andover. If you are outside Massachusetts, contact the National Association of Independent Schools, 4 Liberty Square,

Boston, Mass. for the elementary school accrediting agency in your area.

Building Code Regulations

While state regulation of teachers and curriculum in alternative schools is limited, the state's regulations of school facilities is comprehensive. The latter can give rise to problems of such magnitude that schools may be prohibited from opening. The Warehouse School, for example, had a building picked out but could not use it because it did not meet the building code standards.

Building, fire and electrical standards for schools are established and enforced by the Massachusetts Department of Public Safety (1010 Commonwealth Avenue, Boston, Mass., 566-4500). Before you obtain space or before you finally decide to use any building, talk to the inspectors at the Department of Public Safety. They are helpful and can tell you what, if anything, has to be done to bring the building up to code standards. They will also give you a list of the other requirements you must meet.

The regulations are compiled in the voluminous Form B-2 (the "Schoolhouse Code") which can be obtained for $3.50 at the Documents Office of the State House in Boston. Get a copy only if you have an architect or a contractor to

interpret the requirements for you. The Form B-2 booklet looks like a telephone directory and reads like one as well. The Department, however, will boil the requirements down and assist you. Some are obviously more important than others. Furthermore, the current regulations do not apply to schools built before the current regulations were enacted. Therefore, if the building you plan to occupy has been a school for a long time--a parochial school, for example, as in the case of Highland Park--you do not have to meet so high a standard of safety.

The Warehouse School people report that while the Department of Public Safety would not allow them to start a school in the warehouse they originally chose, the Department inspectors were helpful when approached for information. The officials told them what to watch out for and what was necessary in the selection of a school site. It may be costly to fail to obtain approval prior to site selection. The New School, for example, spent approximately $15,000 the first year in renovating its space, fireproofing the walls and installing fire escapes and a sprinkler system.

The extensive school requirements of the Department of Public Safety apply only to "any building or premises in which a regular course of public or private instruction is afforded not less than ten pupils at one time" (article 201 of Form B-2).

Knowing this may provide a good way of beginning without dealing with the Department of Safety right away. If you have fewer than ten pupils at one time in your building, or if your work can be legitimately called something other than a regular course of instruction, you may begin even though you have not complied with the B-2 standards. Eventually you may reach the point where you must comply, but you can get information about needed improvements and work on them while you are carrying on a program that is not a school. In any case, be careful not to commit yourself to a lease or purchase until you are satisfied that you can eventually meet the state requirements of building safety.

Regardless of how you choose to relate to the State Safety Standards, you will have to comply with the building, health, fire and electrical standards of your local community. This will involve inspections and also procuring a "certificate of occupancy" in most places. These things can be checked out at the local city or town hall before you begin. It is a very good idea to be aware of these local permits and inspections in order to avoid later hassling or police interference with your project.

Some Safety Standards

Following is a sample of the kinds of regulations you will encounter in dealing with the State Department of Public Safety. This sample is suggestive and should not be taken for a checklist or a substitute for specific information from the Department. Regulations differ in relation to the size and number of floors in the school building.

If the school is located in a wooden structure, only the first floor of the building can be used, and only 6300 square feet can be used on the one floor. This is a serious limitation on the size of schools that can operate in wooden buildings. There can be no plywood on school walls; they have to be graded. Walls must be fireproofed. Fire resistance is required for all doors, walls and ceilings. If a room is used by more than ten pupils there must be a mechanical system for air exchange insuring adequate ventilation. (Requirement: 24 cmf/student,* 10 cmf fresh, 9 cmf exhaust, 5 cmf recirculation at 1 lb. pressure.) Natural light is required and window space should equal 10% of the floor space. If the school or any part is used at night an auxiliary source of power is required. Adequate heating facilities must be provided.

There must be sufficient avenues of egress. Classes with more than nine students should have two doors not leading

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* cmf = cubic feet of "standard air" per minute per student.

to the same common area. Generally, stairways must have landings, i.e., no spiral staircases. If stairways penetrate floors, they must be enclosed. Stairwells must be at least three feet wide. All doors to stairwells or the outdoors must open out. Doors from classrooms can open in or out, but if they open out, they should not protrude more than five inches into the hallway. All doors to stairwells and outdoors must have panic bars. If the building is shared with someone else, fire doors are required to enable complete sealing off of the school area in case there is a fire in the other occupant's space. A fire alarm system connected to the local fire department is absolutely required. Fire escapes are only necessary if there is inadequate egress within the building. A sprinkler system may be required under some circumstances. Hand fire extinguishers generally will be required. The boiler room must be enclosed by fire doors and have fire-resistant walls. All ceilings in the school must be at least seven feet high with an average height of eight feet, six inches. Adequate bathroom facilities must also be provided. One girls' bathroom is required for every 30 students in elementary school and one for every 45 students in secondary school. One boys' bathroom is required for every 60 students in elementary school and one for every 90 students in secondary school. (Form E-2, Article 407.3.)

In summary, the Department of Public Safety is concerned with the adequacy of ventilation, light, heat, egress, sanitation facilities, fire resistance and means of fire prevention.

School Buses, MBTA Passes and Medical Release Forms

If you regularly transport nine or more students in one vehicle, you have a school bus and have to get a license from the Registry of Motor Vehicles. (Massachusetts General Laws, Chapter 159A.11A)

Students who take public transportation to get to private school can obtain passes entitling them to student fares and transfers while enroute to and from school if such passes are available to public school students. (Massachusetts General Laws, Chapter 161.108)

It is advisable that you obtain medical release forms for all students as a protective measure. A form might read as follows:

> This is to certify that the undersigned is a full-time student at
> _____ (name of school) _____ in
> _____ (name of town) _____, Massachusetts
> for the academic year 19__ - __, and is given permission to attend by the undersigned parent or guardian who hereby authorizes the
> _____ (name of school) _____ and its

staff members and agents to obtain any medical assistance when deemed immediately necessary by the school or any of its agents. This authorization will apply to emergency doctor's care and emergency hospitalization.

_____
student's signature

_____
parent or guardian

_____
date

_____
number to call in
case of emergency

Liability Insurance

As individuals or as a nonprofit corporation running a school, you will want to protect yourselves against lawsuits arising from accidents connected with school activities. You should have some form of agreement or permission slip signed by parents of students indicating that they approve of their children's attendance there. In addition, there are several types of insurance which can be arranged at a relatively low cost. Some of these plans include:

1. Liability insurance for the building in which the school is located, covering bodily injury and property damage.
2. Group accident insurance covering medical expenses up to $1000 and life insurance to $10,000. This is a benefit to the school greater than just protection from suits, since many people would have to pay higher rates for such coverage individually.
3. Automobile insurance specifically covering student passengers (see previous section).
4. Workman's compensation plans may be available to you depending on your circumstances and whether staff get paid.
5. Comprehensive general liability insurance will protect both the premises and other named or unnamed places you use as part of the school program.

There are other policies; the ones which are needed or available depend upon the specific situation of your school. Several schools have discovered a sympathetic ear and competent help from Mr. Carl Dreyfus of Dreyfus, Rice, Getter in Boston. His address is 15 Broad Street, Boston.

In addition to whatever insurance arrangements you make, you should contact a lawyer with regard to the wording of permission slips and other agreements with parents regarding attendance at your school.

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Economics of Alternative Schools

Money?

Raising money is of course the hardest part of starting an alternative school. It doesn't tend to be very rewarding either. There are no magic tricks or secret sources we can put you onto. Basically you have to learn to hustle, and to do it so you don't waste too much of your energy; hopefully this will not be the case forever. As community schools proliferate and organize together politically, more pressure will be put on the states to recognize that community schools are in fact public in every important sense and therefore should be entitled to public money. The right to have the education of your choice is not something which the state will be able to confine much longer to people with high incomes.

A tuition voucher system is being tried out in a one year federally funded pilot project in New Hampshire for the 1974-75 school year. If you are thinking of locating in New Hampshire before that time, it might be worthwhile finding out what region will be involved; it is supposed to have been chosen in late 1973. Check with the New Hampshire State Department of Education. Tuition vouchers look like an obvious way in which private schools can share in the public money collected for public education. But they have had great difficulty over the church/state problem, in that the great

majority of private schools in the U.S. are parochial schools. In order to avoid church/state difficulties, the parochial schools will not be eligible to receive vouchers in the New Hampshire program.

In the alternative schools movement there is sometimes an attitude that some sources of money should be avoided, either because they are "tainted" (the money comes from war profits, or whatever) or because of the fear of possible interference or outside control. Starting and maintaining a school is a grinding, day-to-day practical matter that (unfortunately) doesn't tolerate too much idealism in the financial picture. Also, while the abstract idea that state intervention inevitably follows state support may seem logical, things are rarely so simple in practice. Many schools have successfully used federal or state money to further their own aims while complying with the government agency guidelines and keeping officials at arm's length. Also, the idea that federal officials are anxious to interfere with your plans is largely (not always) a myth. Program officers of education programs, in fact, often turn out to be extremely sympathetic to (even radical) alternatives. The most common cause of federal interference in federally funded projects is actually a violation of the Civil Rights Act, such as segregated classes, discriminatory hiring, etc.

In brief, it is useful to keep a practical head about money raising, and not to add unnecessarily to your already acute problem.

Volunteer help is, of course, the most frequent way of getting resources. It is surprising how many people with regular jobs or some source of income are turned on about teaching kids in unrepressive atmospheres. From graduate students to businessmen, there are plenty of people who know things and can relate to people and help them learn. These people are a good source of individual courses, projects, tutoring and the like. Free materials can also be had if you use your imagination (see Surplus Property, below).

At the core of your school, however, you will probably want some full-time people, who usually require salaries. Sometimes buildings have to be rented, materials bought and trips taken. All have to be kept account of if you want to keep your nonprofit status, avoid taxes and not jeopardize your existence as a corporation. Below are a few suggestions about money under the topics: private assistance, state aid, federal aid and bookkeeping.

Private Assistance

Many schools have had to charge some tuition in order to keep afloat. This is generally the reflection of an

attempt to establish an independent school with a student body of different income levels. Sliding-scale tuitions can be set up easily which reflect parents' or students' ability to pay. If it is in accord with your educational ideas, you can structure your school so that there are enough families with moderate income to pay a tuition sufficient for other families to pay little or nothing. The success of sliding-scale tuition plans seems to rest with two variables: keeping the budget well in check and making sure there are enough middle/upper income families involved to carry the load. The Fayerweather St. School in Cambridge has been refining its plan with complex formulas for determining a family's ability to pay. No doubt they would be willing to share their experience. Also, in most communities there are usually a few wealthy individuals interested in an alternative school. The amount of their aid depends of course on you and them. One interesting idea for an arrangement is a matching fund in which the wealthy individual agrees to pay a dollar for every dollar contributed by the student themselves. Thirty students and thirty matching donors at $4/month is $2880/year, which could pay your rent, for example.

Many cities also have small local foundations or charities which can be approached. In Boston the small

foundations coordinate some of their activity through the Associated Foundations of Greater Boston, 1 Boston Place, Boston. This group maintains a complete microfilm file of the tax returns of all Massachusetts foundations, on which they are required to report all their gifts, recipients and amounts. From these returns you can put together a picture of the interests and resources of a foundation. There is a conglomeration of charities known as Permanent Charity Fund, 100 Franklin St., Boston. Local corporations are also worth soliciting. Many of them have corporate gift committees or other regular means of giving a part of their profits back to the community. In all these matters you need not only a good idea for a school but also a few connections and a good presentation of your needs.

If you are in a model cities area, try to get some financial support from the model cities people. If you are on welfare, ask the welfare department for support. In such matters it is good to make it as easy as possible for the public agency to agree to your request. Get a lawyer or other knowledgeable friend to tell you how to structure your proposal so it is most likely to meet the agency's view of itself while serving your purpose.

Eventually many people get around to asking the larger New York and Washington foundations for help. Some schools,

chiefly in federations these days, have managed to get their help. But you should remember that there are plenty of people asking and that even when money is granted, it is for a limited time. Most foundations view themselves as policy-making organizations which use their money to start new things but not to support them after they get off the ground. The foundation directory in the public library will give you a rundown of the names and addresses of foundations interested in education. If you have something especially unique in terms of alternative schools, you should probably give these foundations a try.

Finally, there is the New Nations Seed Fund, a small trust started by George Dennison and others. It could not possibly help all the schools that need help, but it might be worth an inquiry: Box 4026, Philadelphia, Pa. 19918.

State Aid

There is no comprehensive state aid to private schools, although the climate in Massachusetts is more favorable than in many other states because of the large number of parochial schools in the Commonwealth. Any laws that may be passed in order to benefit the Catholic schools will naturally apply also to secular private schools. But the prospects so far

seem dim, mainly because of the difficulty in legislating aid that does not conflict with the separation of church and state mandated by the First Amendment. There is however, some precedent for direct aid to church-supported schools, such as the library program (see below). Tuition vouchers may someday be a possibility. The Research Director for the Joint Committee on Education of the Massachusetts House and Senate (727-2585) could inform you of the current status of vouchers in the Legislature.

In the meantime, there are a few specialized types of assistance at the state level:

Lotteries and Raffles

Chapter 810 of the Mass. General Laws allows nonprofit educational and charitable institutions to hold lotteries or raffles. To do so you must comply with a few regulations chief of which is that you be in existence for at least two years. If you are just starting out you will not be able to qualify, but take heart. You may have friends who have been around for a while with whom you can do joint projects. Massachusetts alternative schools listed at the end of this manual and other nonprofit groups may also be eligible. When you get it together, have the sponsoring organization ask the city clerk or licensing bureau to send you a form to qualify for a chapter 810 raffle.

Fill it out and start looking for donations of things to raffle off.

Transportation

The second paragraph of chapter 76, section 1 of the General Laws (as amended in 1971) reads:

> Pupils who, in the fulfillment of the compulsory attendance requirements of this section, attend private schools...shall be entitled to the same rights and privileges as to transportation to and from school as are provided by law for pupils of public schools and shall not be denied such transportation because their attendance is in a school which is conducted under religious auspices or includes religious instructions in its curriculum, not because pupils of the public schools in a particular city or town are not actually receiving such transportation.

This would seem to imply that if the school committee of your town has provided for the transportation of public school students, your students should be eligible for the same even if the public school students are not actually using what has been provided.

However, the General Counsel for the State Department of Education offers a slightly different interpretation:

> Cities and towns are not forbidden to furnish transportation to private school students merely because the town does not furnish exactly the same kind of transportation to public school pupils. Stated in another way, towns may, but are not required to, furnish transportation to private school pupils even though the same rights and privileges are not actually being received

> by public school pupils, so long as the town had the right to furnish public school pupils similar rights if the circumstances so required.

If you wish to pursue this matter, you should start by determining what if any type of transportation is provided by your local school committee and whether they are willing to provide the same for your students. If they are not you should consult a lawyer. There is some disagreement between the Department of Education and the Legislature's Joint Committee on Education over the interpretation of this law.

Surplus Property

Surplus property is available through the State Department of Education. To cash in on this boon, write a letter to Mr. Robert Nolan, State Agency for Surplus Property, Department of Education, 182 Tremont Street, Boston. Tell him that you are a nonpublic school. It is best to be able to say you are incorporated and nonprofit. This should qualify you. Once you receive their okay, you can call or visit the warehouse in Taunton and pick out what you want. Everything from dental equipment to office equipment is available. There is a charge for handling and transportation which comes to about 5% of the cost of the item. For further information call 727-5774 in Boston.

The surplus distributed by the State Department of Education actually comes from the federal Department of Health, Education and Welfare. You can also get surplus from the Department of Defense. Write to DoD Surplus Sales, P.O. Box 1370, Battle Creek, Michigan 49016. This starts things rolling for you to become an "authorized buyer" and receive the periodic announcements of sales. Items range from plastics to battleships. There will follow a barrage of bureaucratic forms. If you keep filling these out you will eventually be authorized to buy the stuff.

Youth Resources Bureau

Many cities in the Commonwealth have a Youth Resources Bureau which attempts to provide services to young people who are in or near to being in trouble with the police. Such services have on occasion included tutoring paid for by the bureau or arranged by them through another agency. If you are interested it might be worth talking with the local YRB to see whether any cooperative arrangement can be made. The bureaus are local agencies funded by the cities and by the Governor's Committee on Law Enforcement.

School Lunch, Breakfast, Milk, Surplus Food

Nonprofit, tax-exempt schools are eligible for various food programs funded by the federal government and administered by the Commonwealth. There are reimbursement programs

for lunches, breakfasts and milk. Once you qualify for these you also qualify to get surplus commodities (food) which are either dry or frozen. You may also be eligible for aid in obtaining kitchen equipment once you have begun one of these programs. The program is geared to low income children. To apply, write a letter to:

Mr. John C. Stalker, Director
Bureau of Nutrition Education and School
Food Services
182 Tremont Street
Boston, Mass. 02111

Tell him you are a nonprofit, tax-exempt school and request participation in any or all of these food programs. Applications will follow. For more information call 727-5764.

School Library Aid

This is another federal program (Elementary and Secondary Education Act, Title II) administered entirely by the state. It is also one of the few in which private schools are eligible for direct grants. The purpose is to improve libraries and media centers; money may be spent only on books and media software, not furniture or equipment. The only restriction is on books of a religious nature, but this seems to be interpreted liberally, i.e., books of theological instruction are prohibited, but not books dealing with religious philosophies.

To be eligible for grants, you will have to show that you are a certified school and that you are willing to comply with Title VI of the Civil Rights Act prohibiting discrimination in the use of federal funds.

There are two types of grants: (1) Regular grants, which are awarded on the basis of a formula involving your enrollment and the amount you spend on books and media software. There is a minimum regular grant of $200. (2) Special Projects grants, for which 10% of the Title II funds are set aside. These are for "innovative projects on topical matters" and can range from $500 to $10,000; the average is $3000. For guidelines and application for either type, write:

Supervisor of School Libraries
Bureau of Library Extension
648 Beacon Street
Boston, Mass. 02215

Federal Aid

The federal government offers very little assistance to private schools and even less in the form of direct grants. More commonly, private school students may be eligible for benefits of programs which are administered by the public school system; eligibility is usually based on poverty. Often federal aid looks like state aid because the money is given to a state agency which receives and acts on all

proposals, as in the cases of the food and library services in the previous section.

There are two political reasons why federal aid to private schools is meager and likely to remain so for some time. The first is the perpetual need of Congress to separate church and state (because most private schools are Catholic). The second is that the public schools and teachers' unions enjoy a near monopoly on public money spent on education and they have powerful lobbies to keep it that way. The unions will explain that they oppose a mushrooming of private schools because of a fear of dilution of instructional standards.

The important historical point about all this is that until the mid-sixties, practically all nonparochial private schools were elitist prep schools serving the people who needed federal aid least. Now that the number of community based alternative schools is continuously increasing and the number of low income children attending nonpublic schools is likewise growing, we can expect some rethinking of the concept of "private schools," eventually.

It can be a hassle to apply for federal funds. Most programs have not only governing laws but administrative regulations and guidelines as well. The task of fitting within these regulations can take a lot of time and things

may still not work out. Also the conditions of the grant can be burdensome. It is still possible, however, to get some help from the federal government. You must decide whether you really need what is offered and how much energy is going to be required to get it. For this reason it is advisable to work with someone who can tell you exactly what the federal program requires and then help you figure out how or whether to fit into it. A local legal service lawyer can help. So can some of the federal bureaucrats themselves. It is part of their job to explain to you what is required and what is available.

In particular, they can bring you up to date on the general state of federal education monies, or on specific programs. At the time of this writing (late 1973) the whole structure of federal aid to education is being reconsidered as a result of the idea of "revenue sharing" and of the creation of a new bureaucratic superstructure: the National Institute of Education (NIE). NIE is charged with the job of redefining the role of the federal government in education. While this is going on, most programs are limping along on congressional "continuing resolutions" and others are shriveling up and dying. It is likely that for the next few years at least, federal aid to education will diminish considerably under the guise of revenue sharing.

There are a couple of documents you can get which will provide an overview of funding possibilities. The HEW Catalog of Assistance, which consists of the HEW section of the complete Catalog of Federal Domestic Assistance, describes the salient features of every federal program administered by HEW, whether the grant recipients are state agencies or schools themselves. The catalog is available from the Documents Office at the JFK Federal Building, Boston for $2.00. More directly pertinent is a pamphlet entitled "Federal Assistance Programs for Students Enrolled in Nonpublic Schools --Elementary and Secondary Education Programs." This lists twenty or so programs in which participation of private school students is provided for, either by direct grants to private schools, or more often, by sharing of services between private and public schools. You can get this pamphlet by writing to the Office of Education, 400 Maryland Avenue, SW, Washington, D.C. 20202. You should remember that either of these documents is likely to be somewhat out of date by the time you get it and so should be used together with consultations with the programs officers you can find in OE's regional office in the JFK Federal Building, Boston.

What follows is a list of some of the more likely possibilities for federal aid, including all programs that provide for direct grants to private schools.

Headstart

If you are planning a preschool (up to age 6) and if your children will be predominately poor, you should check into the possibility of Headstart money. All Headstart money is funneled through local Community Action Agencies, such as ABCD in Boston or CEOC in Cambridge. These agencies choose how to allocate their money. Thus you have to apply directly to them, rather than to the government. Every region is covered by a CAA. To find out the name and address of the agency in your area, inquire at the Office of Child Development, Room 2000, JFK Federal Building, Boston.

Manpower Development and Training Act

The Manpower Development and Training Act (P.L. 87-415) may be a source of funds for teacher training. In a cooperative arrangement a contract would be written between the Department of Labor, which administers the Act, and a community school willing to make teaching at the school a part of the training. As far as we have been able to find out, the chances of drawing such a contract depend entirely upon the particular Labor Department Field Representative you are dealing with. To inquire into the matter, contact the Department of Labor, Office of Manpower Administration, JFK Federal Building, 223-7381.

Elementary and Secondary Education Act (ESEA) Title I

This title is for "educationally deprived" children, which in effect means poor children. Eligibility depends upon showing significant numbers of children whose families earn less than $2000/year or are on Aid to Families with Dependent Children (AFDC). Because of the church/state problem, private schools can participate only in "services" provided by the public school. That is, no money is actually granted to a private school in a Title I target area which then makes services available. The act states that such services are to be "special educational services and arrangements, e.g. dual enrollments, educational radio and tv and mobile educational services...." These have been known to include remedial teachers, students as tutors, psychological testing and counseling and special equipment. The regulations then go into considerable detail about the fact that equipment must be owned by the public schools and loaned to the private schools. Teachers (e.g., remedial reading) must be on the public payroll and visit the private school (see regs. Title 45, part 116.19a-g). The regulations can be obtained by writing to the Office of Education in Washington.

The regulations (116.19b) also provide that in any program to be administered by a local education agency (public

school board), there must be consultation with representatives of private schools with a significant number of poor children to determine the needs of such schools and how they can participate. This usually results in consulting parochial schools but not alternative community schools, perhaps because the latter are less numerous and visible. In any case, you are entitled to consultation and if you qualify, you may get participation. Whether that participation is helpful and unburdensome to you will depend upon the arrangement you make with the local school authorities.

It is a good idea to get some legal assistance in approaching the local school authorities for participation. You do have some rights in this matter and it is important to know both what you can demand and what depends on cooperative arrangements with school authorities so that you do not jeopardize your negotiating position.

The structure of the law's administration makes the local school authorities responsible for preparing an application for Title I funds each year, with added applications for summer programs. These applications are received and processed by the State Department of Education, which at present requires that they be in about five months before the program is to begin. Deadlines tend to change, though, and it is important to find out what they are. Once the state approves

the local applications, the federal money is disbursed without much further ado.

There is, of course, very little reason for the Title I guidelines to be as strict as they are for nonreligious private schools. There is no church/state problem involved with them. For the meantime, however, the guidelines must be lived with. We suggest that you get a copy of the latest Title I application from your local school board (you are entitled to it according to the regulations) and see whether there are any programs which you might want to participate in or whether you can think of new ones to suggest. Keep an eye open as to whether or not community schools have been consulted as they are required to be.

Finally, every community which has a Title I program is required by state and federal guidelines to have an advisory board elected locally. Parents and community groups are represented. You may find a sympathetic ear at the advisory board. They are probably interested in the same kinds of changes in education that you are even though their present leverage is inside the system.

A very detailed and comprehensive explanation of rights under Title I is contained in the pamphlet Title I ESEA Participation of Private School Children, subtitled "A Handbook for State and Local School Officials." The subtitle

would seem to indicate that the book is not for the general public, but it is available at the regional Office of Education in the JFK Building, and if you are having trouble getting straight answers from local officials, you should press the Office of Education to give you a copy. Also, enlist their help in your problem.

Bilingual Education -- Title VII ESEA

If there is a bilingual education project in the public system of your town, and if you have children 3-18 whose native language is not English and whose English is limited, you are eligible for aid through the public school's project. Contact the Director of the Bilingual Education Program, Bureau of Elementary and Secondary Education, Office of Education, Washington, D.C. 20202.

Consumer Education

Special project grants for the development of consumer-oriented curricula are available directly to private schools "to prepare consumers for participation in the marketplace; to demonstrate the use of such curriculum in model educational programs; and to evaluate the effectiveness thereof." This is the type of grant that often goes to curriculum development agencies or university schools of education, rather than to elementary or high schools. But you can look into the

possibility of a joint project with any such group in your area.

Drug Abuse Education

Grants to support "research, demonstration, and pilot projects designed to educate the public on problems related to drug abuse" are available directly to private schools. Contact the Director, Drug Education Office, Office of Education, Washington, D.C. 20202.

Education of the Handicapped

Also available directly to private schools: "Possible programs for children in private schools include grants for research and demonstration projects, experimental preschoool and early childhood programs, deaf-blind centers, film and instructional media, physical education and recreation, research and training, regional resource centers, handicapped teacher education, teacher recruitment and information." Contact the Associate Commissioner, Bureau of Education for the Handicapped, Office of Education, Washington, D.C. 20202.

Emergency School Aid

This is grants to public schools to help with problems incident upon integration. If there is such a program in your area, and if your school can be said to be encouraging desegregation, you may be eligible to participate. Contact

the Associate Commissioner, Emergency School Aid Act, Office of Education, Washington, D.C. 20202.

Environmental Education

There are funds available to private schools to "support research, demonstration, and pilot projects designed to educate the public on the problems of environmental quality and ecological balance." Contact the Director, Environmental Education, Office of Education, Washington, D.C. 20202.

Ethnic Heritage Studies Program

Grants are directly available to private schools to help students "learn about the nature of their own culture and heritage, and to study the contributions of the cultural heritages of the other ethnic groups of the nation." Contact the Office of Special Concerns, Ethnic Heritage Studies Program, Office of Education, Washington, D.C. 20202.

Occupational Education

Grants are directly available to private schools to promote occupational education. Programs in public schools are to make provisions for the participation of private school students. Contact the Deputy Commissioner, Bureau of Occupational and Adult Education, Office of Education, Washington, D.C. 20202.

Vocational Education -- Innovation

Funds are available to private schools "to develop, establish, and operate occupational education programs as models for vocational education programs. Special emphasis is given to youths who have academic, socio-economic, or other handicaps." Contact the Deputy Commissioner, Bureau of Occupational and Adult Education, Office of Education, Washington, D.C. 20202.

Special Programs and Projects -- ESEA Amendments: P.L. 91-23, Title III

This money is for demonstrating projects that are trying to solve problems "common to all or several states." The money goes to local school systems, but they must include provisions for participation of private school students. Find out if there is any such grant in your town from the Director, Division of Plans and Supplementary Centers, Bureau of Elementary and Secondary Education, Office of Education, Washington, D.C. 20202.

VISTA and Teacher Corps

A (barely) subsistence salary is available to teachers enrolled in either VISTA or the Teacher Corp. The Storefront Learning Center, an advisory and resource center in Boston, has used VISTA for several staff positions. Contact the VISTA Program Office in the Post Office Building, Boston,

223-7302. For the Teacher Corps, contact the regional Office of Education, JFK Federal Building, Boston.

BOOKKEEPING

No matter how little or how much money you have, it is absolutely essential to keep careful records of what comes in and what goes out. In addition, there are some state and federal forms which you must fill out periodically. All of this is essential to retain your tax-exempt status, to prevent anyone from questioning the validity of your corporation, and to protect you from charges of misuse of any funds you receive.

Forms

1) SS-4: the application for a federal Employer Identification Number. It is necessary for withholding taxes and to attain tax-exempt status.
2) W-4: the form which employees fill out stating the number of exemptions they claim. It is the basis for calculating the withholding tax from their salaries.
3) 941: the quarterly tax report. As a tax-exempt organization you will not pay any taxes to the U.S., but you do have to report salaries paid, and the withholding from those salaries is then paid to the IRS on a quarterly basis. If your withholding reaches a certain level, or if you otherwise desire, you make monthly withholding "deposits" instead of quarterly payments. This is taken care of with form 501 monthly or 941 quarterly. Your bank will be involved in this process.

4) W-2: the year-end report of withholding which you must file with the IRS and the individual staff person.
5) W-3: a summary of all your W-2 activity. It is filed with the last quarterly 941 form.
6) As a nonprofit, tax-exempt organization, you are exempt from participation in Social Security. But you may waive the exemption with the concurrence of your employees. To do this you file form SS-15 and SS-15a. Social Security tax amounts to 5.85% of salary deducted from the employee and an equal amount contributed by the school, up to $10,800 of income.

You are also exempt from federal and state unemployment and disability insurance. You cannot waive these exemptions.

In Massachusetts, state income tax must be withheld from all employees. For information concerning the required forms, call the Massachusetts Corporation and Taxation Department (in the Boston area, 727-4545).

Accounts

Bookkeeping need only be understandable and accurate. As long as the system you use tells you exactly how much you take in and from whom, when and on what money is spent, and maintains receipts, you will probably be in good shape. Make sure the system is permanent and kept up to date. An accountant's book is helpful and not terribly expensive.

Remember that anything you show as having been received (or for which you give a donor evidence of having received) must be accounted for. All money for which you give receipts

must be accounted for as expenditures or as money still in the bank. If a donor asks for a receipt (for example, to prove his contribution is tax-deductible on his own return), give him one and be sure to record the donation in your books. The dates and purposes and amounts of all expenditures (rent, supplies, utilities, transportation, etc.) should be recorded.

The books should record all payments to staff under the staff person's name and the receipt of tuition if there is any. If you should receive a federal, state or private grant or contract, keep separate books for it (or them) so you will be able to show what you did with the money.

If your books are confusing or aren't working, get some professional help. Don't bumble along; accounting help can probably be gotten free someplace. Look around.= Many banks give charge-free checking accounts to nonprofit organizations. Make some calls and you'll find one that does.

It would be a good idea to keep a record for each employee of taxes for each paycheck. Something like this: a page for each employee with columns for: name, Social Security number, exemptions claimed, pay period, basic pay, federal income tax withheld, FICA withheld, net pay and FICA paid by school. It might be good to keep a running total of "money owed to governments."

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Incorporation and Taxation

Incorporation and Federal Tax Law

Most alternative schools will find it advantageous to incorporate. Forming a corporation serves two legal purposes:

> 1) limiting the liability of the individuals involved in the school for purposes of debt collection and other damage actions;
> 2) more importantly, enabling the school to qualify for federal tax exemption by the Internal Revenue Service as a nonprofit agency.

Incorporation also serves several nonlegal purposes. Being incorporated is one of those things which assures skeptics of the stability and acceptability of your school. If you are applying for funds someplace, trying to get a lease, or trying to get certified, it will help to be incorporated. For your own purposes, you will find that the most interesting and useful part of incorporation is in working out a form of governance for your school and making one of many attempts to define your goals. The by-laws can be viewed as a writing of the school's first constitution. There will probably be plenty of changes to be made as you go along, but at least it helps you focus initially on the question of governance and the relationship between what you need to survive in the world and the ways that you want to relate to each other

inside the school.

Corporations are chartered by the state. In Massachusetts the Secretary of the Commonwealth, with offices in the State House in Boston, is responsible for approving incorporation papers. There are two basic documents required for incorporation: Articles of Organization and By-Laws. The Articles of Organization ought to be handled by a lawyer. A later section of this manual gives the names and addresses of the various Legal Services Offices in Massachusetts that may assist in the incorporation of schools. There is a standard form for the Articles of Organization following this section which can be readily adapted to fit your particular needs and purposes. A copy of Massachusetts General Laws, chapter 180, under which nonprofit educational enterprises are incorporated is available free from the Secretary of the Commonwealth's office. It requires one or more incorporators of legal age and a statement of purpose. The statement of purpose is general and should be broad enough to include anything that you may wish to do with the school as well as a disclaimer of any profit or political motivation or intention. If in doubt, consult a lawyer; if not in doubt, consult a lawyer anyhow. Incorporation should present no problems, but play it safe.

By-laws are also required for incorporation and a sample is included at the end of this section. In general, the by-laws cover the following matters

(1) name and location of the corporate offices;
(2) members and membership definition, and procedure for termination of membership if desired;
(3) meetings (regular, annual, special), notice requirements for meetings and quorum requirements;
(4) board of directors: membership, election, powers, duties and meetings;
(5) committees, if necessary;
(6) officers: titles, functions, duties, terms of office and election and removal procedures (corporate officers usually include president, vice-president, secretary and treasurer);
(7) provisions for parliamentary procedures and the corporate seal;
(8) amendments: provisions for amending the by-laws.

By-laws may present a problem for some alternative schools. Corporate law is based on the delegation of authority to the officers and board of directors of the corporation. This basis may be inconsistent with desires for a more democratic way of operating a school. Furthermore, the law does not recognize anyone under the age of 18.* This also may create a conflict between the way the state wants a corporation operated and the way you want decisions made in your school. You can avoid such conflict by ignoring your by-laws for your own use. State officials will not ask to see the

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* The legal age of majority in Massachusetts is 18 as of January 15, 1974.

minutes of your meetings or ask to see the birth certificates of your voting members unless the existence of the corporation is called into question in a suit. You could also have a friendly and responsive board of directors, and there is no reason why you should not. To afford greater participatory democracy, the board can simply meet a few times a year to ratify what has already been done by a more informal procedure. Working this way, the board of directors is the official body of the corporation but the policies are really being set by the parents, teachers and students at their own meeting. You may feel that by-laws should not be allowed to be used as a tool by anyone who is upset with the products of a more democratic procedure. If so, do not give either the board of directors or officers excessive power, make their removal easy, make their terms short (they can always be reelected if they are cooperative), make their meetings infrequent, and above all, make it easy to loosen the by-laws through simple amendment procedures.

You can make the by-laws and corporate form respond to your needs and goals. But remember there is always the outside chance that someone, sometime, will question whether you have a real corporation or not. If you do not, the individuals may be liable for something the corporation would ordinarily be liable for. Because of this possibility

it is essential that you talk the whole matter over with a lawyer who is sympathetic to your goals. You can do many things which might form evidence that the corporation does not really exist (for legal purposes). You should be aware of this possibility and always keep yourself covered.

There are a few practical matters which you should be aware of regarding the process of incorporation. The initial incorporators do not need to have any further role in the corporation. They simply meet, elect a board, adopt the articles and by-laws and go out of existence. They may elect themselves as individuals to the first board or become officers. Once the incorporators sign the papers and the papers are filed, there will ensue a couple of months of forms and waiting. The first step will be the mailing of a questionnaire to each incorporator and officer by the police or law department of the city in which he or she lives. This questionnaire is proforma and involves no substantial investigation. Once it is filled out our experience is that the local city council passes upon the application before it is sent on to the state. This action may be proforma as well, but it could also become political. It is therefore a good idea to get incorporated first, before any potential hassles over your school arise. Also, since the city councils of all the residence areas of all

the incorporators and officers will have to pass on the application, you save yourself time by having them all come from one city. It does not necessarily have to be the city where the school is located.

Tax Exemptions

Once a school is incorporated, it can qualify for nonprofit status and tax exemption from the Internal Revenue Service, which requires filling out Form 1023 included at the end of this section. This process takes several months but it is safe to operate on the assumption that you will get tax exemption, which means that the corporation, i.e., the school, does not have to pay any taxes. The employees of the school, i.e., principal and teachers, do have to pay taxes, however, and the Internal Revenue Service requires that someone fill out several simple forms as an employer. If you have any questions, call the local Internal Revenue Service information office. Also, request Circular E for nonprofit corporations. It contains, among other information, the tables by which you will compute the amount to be withheld from each employee.

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Alternative Schools in Massachusetts

Some Alternative Schools in the Boston Area

(This information is accurate as of 1973; for updated information thereafter, contact Vocations for Social Change, 353 Broadway, Cambridge Mass. 02139, 661-1571.)

Cambridge Alternative Public School (CAPS)
Harvard & Essex Sts.
Cambridge 02139

Cambridge Community High School
1151 Mass. Ave.
Cambridge 02138

Cambridge Friends School
5 Cadbury Rd.
Cambridge 02140

Cambridge Montessori School
145 Brattle St.
Cambridge 02138

Central School
43 Essex St.
Cambridge 02139

C.I.T.Y. (Community Interaction Through Youth)
99 Austin St.
Cambridge 02139

Fayerweather St. School
74r Fayerweather St.
Cambridge 02138

Group School
66 Winthrop St.
Cambridge 02138

The Growing Place
130 Highland Ave.
Somerville 02143

Highland Park Free School
46 Hawthorn St.
Roxbury 02119

Home Base School
465 Mt. Auburn St.
Watertown 02172

Mass. Experimental School System (formerly CCED)
460 Blue Hill Ave.
Roxbury

New Perspectives School
40 Webster Place
Brookline 02146

New School for Children
6 Bradshaw St.
Dorchester 02121

Open Center for Children
89 College Ave.
Somerville 02144

Palfrey Street School
119 Palfrey St.
Watertown 02172

Roxbury Community School
1 Leyland St.
Dorchester 02125

Rowhouse School
33 Holyoke St.
Boston 02116

Sudbury Valley School
Winch St.
Framingham 01701

Tunbridge in Boston
P.O. Box 85
Cambridge 02138

Warehouse Cooperative School
100 Magazine St.
Boston 02119

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Where to Get Help

Educational Assistance

Once you get past many of the technical hurdles, incorporating and so on, you may find your attention turning to more specific details of an educational program. There are many organizations in the Boston area dedicated to assisting change in education; they are largely set up to help teachers. In general they facilitate curriculum development, materials exploration, information exchanges, informal contacts with people, and personal and professional growth. All of them are open to casual visitors; once you have made an initial contact, you will be able to decide for yourself whether the particular programs and approaches of a group suit your needs. For example, some groups maintain large curriculum materials libraries, some have extensive shop facilities, some collect and distribute scrounged resources, some run regular training workshops, etc. All of them are staffed by people who have already worked with parents and teachers in your position. All of them share a bias toward open education and they are typically very friendly and inviting places.

Advisory for Open Education
90 Sherman Street
Cambridge
661-9310

Workshop for Learning Things
5 Bridge Street
Watertown
926-1160

Education Development Center
Open Education Advisory
55 Chapel Street
Newton
969-7100

Storefront Learning Center
90 West Brookline Street
Boston (South End)
267-1166

The Children's Museum
Resource Center
57 Eliot Street & Jamaicaway
Boston (Jamaica Plain)
522-4800

Central School Workshop
43 Essex Street
Cambridge
868-0073

Circle Associates
90 Warren Street
Roxbury
445-9100

Education Development Center and Advisory for Open Education both have very helpful collections of books for sale, and films for sale or rental. In particular, you may be interested in A Bibliography of Oper Education by Rolan Barth and Charles Rathbone, available from either place for $1.25. The Children's Museum maintains a unique service of recycling industrial and commerical waste materials back

into classrooms. Finally, do not pass up at least a cursory inspection of the extensive list of books and resources in Jonathan Kozol's Free Schools (Bantam Books, $1.50).

There are a few other manuals similar to this one but based on the law of other states. A Legal Manual for Alternative Schools, based on Illinois, is available for $1.25 from the New Schools Project, 407 S. Dearborn, Chicago, Illinois 312/427-2533. No More Public Schools by H. Bennett, based on California, is commercially available (Random House, $2.95). Finally, there is Doing Your Own School by the Great Atlantic and Pacific School Conspiracy (Beacon Press, $2.95).

LEGAL SERVICE OFFICES

Greater Boston

Boston Legal Assistance Project
84 State St.
Boston 02109
742-8930

56 Chestnut Hill Ave.
Brighton 02135
254-0313

1486 Dorchester Ave.
Dorchester 02122
436-6292

264 Meridian St.
East Boston 02128
569-1661

474 Blue Hill Ave.
Roxbury 02121
442-0211

2968-70 Washington St.
Roxbury 02119
442-2566

424 West Broadway
South Boston 02127
269-3700

505 Columbus Ave.
Boston (South End) 02118
261-8750

Boston College Legal Assistance Bureau
21 Lexington St.
Waltham 02154
893-4793

Boston Legal Aid Society
14 Somerset St.
Room 810
Boston 02108
227-0200

Mass. Law Reform Institute
2 Park Square
Boston 02116
482-0890

North Suffolk Legal Assistance Association
317 Broadway
Revere 02151
289-4427

Cambridge & Somerville Legal Services Office
380 Green St.
Cambridge 02139
492-5520

188 Broadway
Somerville 02145
776-6704

Harvard Legal Aid Bureau
1511 Massachusetts Ave.
Cambridge 02138
495-4408

OUTSIDE GREATER BOSTON AREA IN MASSACHUSETTS

Legal Services for Cape Cod and Islands, Inc.
138 Winter St.
Hyannis 02601
775-7020

183 Main St.
Wareham 02571
295-2800

64 Davis Straits
Falmouth 02540
540-0047

Sisson Road
Harwich 02645
432-3385

Fall River Bar Association
130 Purchase St.
Fall River 02720
678--932

Greater Lowell Legal Services, Inc.
45 Merrimack St.
Lowell 01852
458-1465

Legal Services Self-Help, Inc.
196 Main St.
Brockton 02401
588-5440

Legal Aid Society of Greater Lawrence, Inc.
430 N. Canal St.
Lawrence 01840
683-4521

Neighborhood Legal Services, Inc.
31 Exchange St.
Lynn 01901
599-7730

New Bedford Legal Aid Society
13 South Sixth St.
New Bedford 02740
992-5013

Onboard Legal Services, Inc.
18 South Water St.
New Bedford 02740
997-3109-0
996-8575

Neighborhood Legal Services of Worcester, Inc.
306 Main St.
Worcester 01608
752-3718

Legal Aid Society of Worcester, Inc.
311 Main St.
Worcester 01608
756-7639

Legal Aid Society of Northern Worcester County
455 Main St.
Fitchburg 01420
345-1946

Western Mass. Lega Services
33 Pearl St.
Pittsfield 01201
413/499-1950

Community and Regional Legal Assistance Program
193 Main St.
Holyoke 01040
413/536-2420

Legal Aid Society of Springfield, Inc.
145 State St.
Room 814
Springfield 01103
413/736-0376

Western Mass. Legal Services
11 Eastern Ave.
Springfield 01109
413/781-7814

Memorial Square Neighborhood Center
2894 Main St.
Springfield 01107
413/737-2632

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Sample Forms

FORM No. CD 180 (Rev. 10/71) 20M 6 72 051786

The Commonwealth of Massachusetts

JOHN F.X. DAVOREN

Secretary of the Commonwealth

STATE HOUSE

BOSTON, MASS. 02133

ARTICLES OF ORGANIZATION

(Under G.L. Ch. 180)

Incorporators

NAME RESIDENCE

Include given name in full in case of natural persons; in case of a corporation, give state of incorporation.

The above-named incorporator(s) do hereby associate (themselves) with the intention of forming a corporation under the provisions of General Laws, Chapter 180 and hereby state(s):

1. The name by which the corporation shall be known is:

2. The purposes for which the corporation is formed are as follows:

NOTE: If provisions for which the space provided under Articles 2, 3 and 4 is not sufficient, additions should be set out on continuation sheets to be numbered 2A, 2B, etc. Indicate under each Article where the provision is set out. Continuation sheets shall be on 8½" x 11" paper and must have a left-hand margin 1 inch wide for binding. Only one side should be used.

3. If the corporation has more than one class of members, the designation of such classes, the manner of election or appointment, the duration of membership and the qualification and rights, including voting rights, of the members of each class, are as follows:—

• 4. Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:—

• If there are no provisions state "None".

5. By-laws of the corporation have been duly adopted and the initial directors, president, treasurer and clerk or other presiding, financial or recording officers whose names are set out below, have been duly elected.

6. The effective date of organization of the corporation shall be the date of filing with the Secretary of the Commonwealth or if later date is desired, specify date, (not more than 30 days after date of filing.)

7. The following information shall not for any purpose be treated as a permanent part of the Articles of Organization of the corporation.

   a. The post office address of the initial principal office of the corporation in Massachusetts is:

   b. The name, residence, and post office address of each of the initial directors and following officers of the corporation are as follows:

	NAME	RESIDENCE	POST OFFICE ADDRESS
President:			
Treasurer:			
Clerk:			

Directors: (or officers having the powers of directors)

   c. The date initially adopted on which the corporation's fiscal year ends is:

   d. The date initially fixed in the by-laws for the annual meeting of members of the corporation is:

   e. The name and business address of the resident agent, if any, of the corporation is:

IN WITNESS WHEREOF and under the penalties of perjury the above-named INCORPORATOR(S) sign(s) these Articles of Organization this day of 19

The signature of each incorporator which is not a natural person must be by an individual who shall show the capacity in which he acts and by signing shall represent under the penalties of perjury that he is duly authorized on its behalf to sign these Articles of Organization

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF ORGANIZATION
GENERAL LAWS, CHAPTER 180

I hereby certify that, upon an examination of the within-written articles of organization, duly submitted to me, it appears that the provisions of the General Laws relative to the organization of corporations have been complied with, and I hereby approve said articles; and the filing fee in the amount of $30.00 having been paid, said articles are deemed to have been filed with me this day of 19

Effective date

JOHN F.X. DAVOREN
Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION
CHARTER TO BE SENT TO

.....

.....

.....

FILING FEE $30.00

CHARTER MAILED
DELIVERED

ATTACHED SHEET TO ARTICLES OF ORGANIZATION

STATING THE PURPOSES FOR WHICH THE _____SCHOOL IS FORMED

First. The primary purpose of the corporation is to plan, organize, supplement, coordinate and execute a comprehensive program to improve the economic and social environment of the Cambridge Community, both individuals and families; to aid individuals in achieving their full educational, economic and social potential, and a sense of dignity and self respect; to lessen neighborhood and community tensions and to provide a focus and forum for developing programs of self-help for the community.

Second. In furtherance of the foregoing charitable and educational purposes the Corporation may:

a. Develop, conduct, administer, and coordinate programs which provide services, financial assistance, and other activities and facilities necessary to meet the needs of individuals and families in the areas of educational, cultural, and vocational opportunities, recreation and health, and knowledge and fulfillment of basic civil rights and obligations.

b. Provide services, financial assistance, research, training, and other activities and facilities designed to encourage maximum participation of the people served and to effect a permanent increase in the capacity of individuals, families, groups, and communities to deal with their problems without further assistance.

c. Make outright grants or loans of all or part of the funds or property of the Corporation, with or without interest, in furtherance of the charitable and educational purposes of the Corporation.

d. Provide facilities, personnel and funds in order to achieve, and to assist public agencies and other private nonprofit agencies or combinations thereof to achieve, the goals of the corporation.

e. Do any and all things directly or indirectly related to any of the foregoing activities and in furtherance of the foregoing charitable and educational purposes.

f. Do any and all other lawful things in furtherance of said charitable and educational purposes which may be permitted under Section 501 (c) (3) of the Internal Revenue Code of 1954 and which are also permitted under the laws of the Commonwealth of Massachusetts, each as now in force or hereafter amended.

Third. The Corporation shall not be operated for profit, and no part of the net earnings of the Corporation shall inure to the benefit of any member, director, officer of the Corporation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes); and no member, director, officer of the Corporation, or any private individual shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation. No substantial part of the activities of the Corporation shall be carrying on propaganda, or otherwise attempting, to influence legislation, and the Corporation shall not participate in, or intervene in (including the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Fourth. The following additional provisions, not inconsistent with law, are hereby established for the conduct and regulation of the activities of the Corporation, for its voluntary disso ution, and for limiting, defining and regulating the power of the Corporation, its Board of Directors and Members, namely:

a. The Corporation may apply for and receive from any source or sources outright, in trust or otherwise, by gift, devise, bequest or otherwise, and hold cash, securities and real and personal property to the extent from time to time authorized by law.

b. The Corporation may retain, may buy or otherwise acquire, may renovate, improve, sell, lease, convey or otherwise dispose of, and may invest and reinvest its assets in, any property whether real or personal, within or without Massachusetts, including without limitation any stock, obligations, or other securities of any corporation, association or business trust, investment trust or investment company, provided, that none of the assets of the corporation shall be given or loaned directly or indirectly to any Director or Member.

c. The Corporation may make contracts, incur liabilities, borrow money, make and endorse bonds, notes and other evidences of indebtedness, and mortgage, pledge or create any security interest in any real or personal property, all on such terms as its Board of Directors may determine.

d. The Corporation may make contributions for the accomplishment of its purposes, in such amounts as the Directors determine to be reasonable, to corporations, trusts, funds, foundations or community chests created or organized in the United States or in any territory or possession thereof, and organized and operated exclusively for charitable, scientific, or educational purposes, no part of the net earnings of which inures or is payable to or for the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate or intervene in (including the publishing or distributing or statements), any political campaign on behalf of any candidate for public office. It is intended that the organizations described herein shall be entitled to exemption from federal income tax under Section 501(c) (3) of the Internal Revenue Code of 1954, as now in force or hereafter amended. The Corporation may also make contributions to carry out the purposes of this Corporation to states, territories or possessions of the United States, any political subdivision of the foregoing, or to the United States or the District of Columbia but only for exclusively public purposes.

e. Notwithstanding any other provisions of this Agreement of Association, this Corporation shall not, in the conduct of its affairs:

(1) Engage, otherwise than as an insubstantial part of its activities, in activities which are not in furtherance of one or more of the educational and charitable purposes for which it has been formed.

(2) Devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

(3) Participate in, or intervene in, directly or indirectly (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office.

(4) Permit any part of the assets or the net earnings of the Corporation to inure to the benefit of any Officer, Director or Member of the Corporation, or any private individual, or be appropriated or used for any purposes other than the purposes of the Corporation as herein set forth.

(5) Conduct any other activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c) (3) of the Internal Revenue Code of 1954 and contributions to which are deductible under Section 170(c) (2) of said Code, each as now in force or hereafter amended.

f. Except as otherwise required by law, this Agreement of Association and the Articles of Organization of the Corporation may be amended from time to time by the affirmative vote of at least two-thirds of the Members, provided, that no amendment shall authorize or permit the Corporation to be operated otherwise than exclusively for such charitable, educational or scientific purposes as qualify the Corporation for exemption from taxation under Section 501(c) (3) of the Internal Revenue Code of 1954 and as qualify gifts to the corporation as deductible under Section 170(c) (2) of said Code, each as now in force or hereafter amended.

g. The Corporation may at any time merge or consolidate with any other corporation organized for educational, scientific or other charitable purposes upon the affirmative vote of not less than two-thirds of the Members, if and to the extent permitted by the applicable law then in effect.

h. Subject to applicable provisions of law, the corporation may, at any time, dissolve by the affirmative vote of at least two-thirds of its Members, provided that upon such dissolution all the assets of the Corporation (after payments of all debts and other obligations) shall be contributed to a corporation or entity or corporations or entities, each of the nature referred to in Paragraph 4 of these additional provisions.

BY-LAWS

of

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ARTICLE I

NAME, LOCATION, AND PURPOSES

Section 1. Name, Location, and Purposes.

The name, the location of the principal office, and the purposes of the Corporation shall be as set forth in the Agreement of Association and these By-laws. The powers of the Corporation and its Board of Directors and Members, and all matters concerning the conduct and regulation of the business of the Corporation shall be subject to such provisions in regard thereto, if any, as are set forth in Agreement of Association: and the Agreement of Association is hereby made a part of these By-laws.

Section 2. Agreement of Association.

All references in these By-laws to the Agreement of Association shall be construed to mean the Agreement of Association of the Corporation as from time to time amended.

ARTICLE II

MEMBERS AND MEMBERSHIP

Section 1. Members.

All persons whose aim and principles are in accord with those of the Corporation and who reside in Cambridge and vicinity may be members of the Corporation, with the right of participation in the activities of the Corporation. No person shall be denied active membership because of race or creed.

Section 2. Termination of Membership.

a. General

The Corporation shall reserve the right to terminate the membership of any member who obstructs the Corporation in carrying out its purposes as set forth in the Agreement of Association, or who otherwise acts in any manner harmful to the good standing of the Corporation in the Community.

b. Procedure for Termination.

The procedure for terminating a membership shall be as follows:

(1) A petition signed by at least six members shall be submitted to the Board of Directors. Such petition shall state the complaints or charges against the member named in the petition.

(2) The Board of Directors shall afford the member against whom the petition is brought, a full and fair hearing upon any and all charges contained in the petition. After such hearing the Board of Directors may, by a majority vote of those present and voting, dismiss the petition.

(3) If the petition is not dismissed as provided in the preceding subsection, the Board of Directors shall report the petition together with its findings to the full membership at the next regular meeting of the Corporation. After full and fair discussion, the Membership may, by a two-thirds vote of those present and voting, terminate the membership of the person named in the petition.

(4) If such petition is dismissed as provided in the preceding subsection, the six petitioning members may appeal the dismissal to the full membership at the next regular meeting of the Corporation. After full and fair discussion, the membership may, by a two-thirds vote of those present and voting, terminate the membership of the person named in the petition.

c. Resignation of Members.

Any member may resign at any time by filing a written resignation with the Secretary.

Section 3. Dues.

a. The Corporation may require an initiation fee and such dues to be paid at regular intervals as the Board of Directors may from time to time determine.

b. Dues are payable in United States currency or in such equivalent goods and services as the Board of Directors shall in its discretion permit.

c. Initiation fees and dues required from individual members may be waived by the Board of Directors on the basis of financial hardship.

ARTICLE III

MEETINGS OF MEMBERS

Section 1. Location.

All meetings of the members shall be held in Cambridge at such place as the Board of Directors shall designate.

Section 2. Annual Meeting.

The Annual Meeting of the membership shall be held on the first Sunday of the month of November at such hour and place as the Board of Directors may determine. Purposes for which an Annual Meeting is to be held in addition to those prescribed by law, by the Agreement of Association and by these By-laws may be specified by the Board of Directors, or by a writing signed by the President, a quorum of Directors, or by any ten members. If such Annual Meeting is omitted on the day herein provided, a special meeting must be held in place thereof as soon as may be practicable, and any business transacted or elections held at such meeting shall have the same effect as if transacted or held at the Annual Meeting.

Section 3. Regular Meetings.

In addition to the Annual Meeting, there shall be regular meetings of the membership, to be held monthly.

Section 4. Special Meetings.

Special Meetings of the membership may be called by the President upon his own motion or shall be called by the President upon request of any ten members. Such call shall state the time, place and purposes of the meeting.

Section 5. Notice.

A written notice of each meeting of members, be it the annual, regular, or special meetings, stating the place, day and hour thereof and the purposes for which the meeting is to be held, shall be given by the Secretary of the Corporation at least ten days before the meeting by mailing or delivering such notice to each member at his residence or usual place of business, said address being as it appears upon the books of the Corporation. In case of the death, absence, incapacity or refusal of the Secretary to give said notice, such notice may be given by any other Officer or by the Board of Directors.

Section 6. Waiver of Notice.

No notice of the time, place and purpose of any annual, regular or special meeting of the members shall be required if every member entitled to notice thereof, or his attorney thereunto authorized by a writing which is filed with the records of the meeting, waives such notice.

Section 7. Quorum of Members.

At any meeting of the membership, one-third of the members shall constitute a quorum for the consideration of any question, unless otherwise required by law, by the Agreement of Association or by these By-laws, but a lesser number may adjourn. When a quorum is present at any meeting, the affirmative vote of a majority of the members present and voting shall, except where a larger vote is required by law, by Agreement of Association or by these By-laws, decide any question brought before such meeting.

Section 8. Voting of Members.

Every member shall have one vote. Members may vote only in person.

ARTICLE IV

BOARD OF DIRECTORS

Section 1. Membership and Election.

There shall be a Board of Directors which shall consist of the President, the Vice-President, the Secretary, the Treasurer, and seven Members-at-Large. Only members shall be eligible to hold office as Directors. Directors shall be elected at the Annual Meeting of the members and shall hold office for a period of one year and until their successors are chosen and qualified. Directors shall be elected by a majority of the members present and voting.

Section 2. Powers.

The Board of Directors shall have and may exercise all powers of the Corporation except such powers as are conferred upon Members by law, by the Agreement of Association and by these By-laws. However, the membership may at any regular meeting remove any specific power(s) from the Board for any specific period of time, or indefinitely, upon a vote of 2/3 of those present and voting.

Section 3. Meetings

Regular meetings of the Board of Directors shall be held monthly, unless the Board shall otherwise provide, at such places and at such times as the Board shall determine. Special meetings of the Board may be held at any time and at any place when called by the President or by three or more Directors. Notice of meetings of the Board of Directors shall be sufficient if given orally or in writing at least one week before the meeting by the Secretary.

Section 4. Quorum.

At any meeting of the Directors, a majority of the Directors shall constitute a quorum for the transaction of business, but a lesser number may adjourn. Whenever a quorum is present, the affirmative vote of a majority of the Directors there present shall, except when a larger vote is required by law, by the Agreement of Association or by these By-laws, decide any question brought before such meeting.

ARTICLE V

OFFICERS

Section 1. General.

The Officers shall be a President, Vice President, Secretary and Treasurer, to be elected at the Annual Meeting of members prior to the election for Members-at-Large to be Directors. All Officers shall be Directors, subject to the requirements and qualifications set out in ARTICLE IV, Section 1 of these By-laws.

Section 2. Election of Officers.

Nominations may be made from the floor at the Annual Meeting. Officers shall be elected by a vote of a majority of the active members present and voting. Each Officer shall hold office until the next Annual Meeting and until his successor is chosen and qualified.

Section 3. Original Officers.

Notwithstanding any other provision in these By-laws, the original officers shall be chosen by the Incorporators and thereafter they shall be elected by the members as specified in these By-laws

ARTICLE VI

REMOVAL OF DIRECTORS AND OFFICERS

At any meeting of the membership, any ten persons may introduce a petition requesting the removal of any Officer or Director and stating therein the reasons for which said Officer or Director is sought to be removed. After full and fair discussion during which any person sought to be removed shall have adequate opportunity to defend himself, the Officer or Director may be removed by a two-thirds vote of the members present and voting, said vote to be conducted at the next meeting of members. Two weeks prior to the introduction of any such petition, copies of such petition shall be mailed to the person or persons named in the petition and to all other members of the Corporation.

ARTICLE VII

DUTIES OF OFFICERS

Section 1. General

Each Officer, subject to these By-laws, shall have in addition to the duties and powers herein set forth, such duties and powers as the Board of Directors may from time to time designate.

Section 2. President.

The President shall be the chief executive officer of the Corporation. He shall preside at all meetings of the members and of the Board of Directors at which he is present.

Section 3. Vice-President.

The Vice-President shall preside at meetings of members and of the Board of Directors in the absence of the President.

Section 4. Secretary.

The Secretary shall keep a copy of the Agreement of Association, a copy of the Articles of Organization, a copy of these By-laws and Articles of Amendment of any of the foregoing, the corporate seal, and a true record of all meetings of members in a book to be kept therefor, which book shall be kept at the principal office of the Corporation and shall be open at all reasonable times to the inspection of any member. The Secretary shall also keep accurate records of the meetings of the Board of Directors and of the Corporation and also a list of all active and honorary members of the Corporation.

Section 5. Treasurer.

The Treasurer shall have general charge of the financial concerns of the Corporation and the care and custody of the funds and valuable papers of the Corporation. He shall keep accurate books of account, which shall be the property of the Corporation, which shall be kept at the principal office of the Corporation and shall be available at reasonable times for inspection by any member. The Treasurer shall present yearly financial reports to the members and such other reports as the Board of Directors may require. The Treasurer shall give a bond to the Corporation, if required by the Directors, in such sum and with such sureties as the Directors may require, for the faithful performance of his duties.

ARTICLE VIII

VACANCIES

If the position of any Officer or Director becomes vacant for any reason, the Board of Directors shall temporarily fill the vacancy by appointing a person to that vacancy. A special election shall be held at the next regular meeting of the Corporation to fill the position. In the case that the Office of President becomes vacant, the Vice-President shall succeed him until the next regular meeting of members when a new Vice-President shall be elected at the next regular meeting of members.

ARTICLE IX

PARLIAMENTARY PROCEDURE

Robert's Rules of Order shall govern any meeting of the membership or of the Board of Directors.

ARTICLE X

CORPORATE SEAL

The seal of the Corporation shall, subject to alteration by the Board of Directors, consist of a flat-faced circular die with the words, "Massachusetts" and "Corporate Seal," together with the name of the Corporation and the year of its organization, cut engraved thereon.

ARTICLE XI

EXECUTION OF PAPERS

All deeds, leases, transfers, contracts, bonds, notes, checks and drafts and other obligations made, accepted and endorsed by the Corporation shall be signed by the President and the Treasurer, except as the Board of Directors may generally or in particular cases authorize the execution thereof in some other manner.

ARTICLE XII

FISCAL YEAR

Except as from time to time otherwise provided by the Board of Directors, the fiscal year of the Corporation shall be the calendar year.

ARTICLE XIII

AMENDMENTS

Section 1.

These By-laws may be altered, amended or repealed by the affirmative vote of a majority of the members present and voting at any annual, regular or special meeting of the membership.

Section 2.

Proposed amendments of these By-laws shall be submitted to the Board of Directors for its approval, at least three weeks before the meeting at which they are to be considered. A copy of all proposed amendments shall be sent to each of the members of the Corporation at least two weeks before the meeting at which they are to be considered.

A TRUE COPY

ATTEST: _____
Secretary

Department of the Treasury
Internal Revenue Service

Instructions for Form 1023

(Revised November 1972)

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

(References are to the Internal Revenue Code.)

Retain a copy of the completed application form in the organization's permanent records.

All organizations must complete Parts I through VI of the application.

General Instructions

A. Purpose.—Form 1023 is to be used to apply for a ruling or determination in recognition of an organization's exempt status under section 501(c)(3). It may also be used to apply for a ruling or determination under 501(e) on behalf of organizations claiming to be cooperative hospital service organizations. If a ruling or determination is desired under any other provision of section 501(c), consult **Publication 557,** How to Apply for Recognition of Exemption of an Organization, for the appropriate application form.

Form 1023 is also to be used to notify the Internal Revenue Service as to particulars required by section 508. See Instruction B, below.

B. Requirement of Notice Under Section 508.—Section 508(a) provides that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3) unless it has given notice to the Secretary or his delegate that it is applying for recognition of such status. Section 508(b) provides that any organization described in section 501(c)(3) shall be presumed to be a private foundation if it has failed to notify the Secretary or his delegate that it is not a private foundation.

This application, when properly completed, shall constitute the notice required under section 508(a) in order for the organization to be treated as described in section 501(c)(3) and if the organization is claiming not to be a private foundation, the notice required under section 508(b). If the organization fails to give the foregoing notices within 15 months from the end of the first month in which it was created (or within 90 days following the publication date of final regulations under section 508, whichever comes later), it may not qualify for exempt status during the period prior to the date of actual notice.

C. Public Inspection of Form 1023.—The organization's application and any papers in support of such application shall be open to public inspection in accordance with the requirements of section 6104. However, information relating to a trade secret, patent, style of work, or apparatus, the release of which would adversely affect the organization or any information the release of which would adversely affect the national defense, will not be made available for public inspection. In such cases, the organization must identify the information, by clearly marking it **"NOT SUBJECT TO PUBLIC INSPECTION"** and submit a statement explaining the reasons why the organization asks that the information be withheld.

D. Signature Requirements.—The application is to be signed by a principal officer or trustee of the organization. If the application is signed by an employee specifically authorized to do so by the organization's governing instrument or by a valid board resolution, it will be regarded as signed by a principal officer or trustee. The application may also be signed by an attorney or agent specifically appointed to do so in a valid power of attorney. If authority to sign is based upon a board resolution, a conformed copy of the resolution must accompany the application. If the authority to sign is based upon a power of attorney, the original copy of the power must accompany the application. Any power of attorney must be signed by the person or persons having authority to sign the application.

E. Group Exemption Letters.—Ordinarily, Form 1023 is not used to apply for a group exemption letter. Instructions on how to apply for such a letter may be found in Revenue Procedure 68–13, C.B. 1968–1, 764.

Specific Instructions

(Numbered to correspond to parts, lines and schedules as they appear on the Form)

Part I.—Identification

1. Organization's name.—Enter the organization's name as it appears in its creating documents, including amendments. If the organization will be operated under another name, show such other name in parenthesis.

2. Employer identification number.—If the organization does not have an employer identification number, enter "none" and attach a completed Form SS–4 to the application. If, however, the organization has previously applied for such a number, attach an explanatory statement advising the date of such application and to which local office it was submitted.

5. Annual accounting period.—Enter the month the organization's annual accounting period ends as designated in its governing instruments. If the governing instruments do not establish an annual accounting period, the entry on Form 1023 will be treated as an election designating the annual accounting period. The annual accounting period of an exempt organization is as described in section 441 of the Internal Revenue Code and will close on the last day of the month designated as the final month of the period; unless the organization elects a 52–53 week under section 441(f).

7. Activity code numbers.—Select up to three code numbers of the codes listed on page 6 of the instructions which best describe or most accurately identify the organization's purposes, activities, or type of organization.

Part II.—Organizational Documents

One of the basic requirements for exemption is that the organization be "organized" for one or more exempt purposes. If the organization does not have an organizing instrument, it will not qualify for exempt status.

None of the documents submitted in support of this application, including organizational documents, will be returned.

In lieu of the originals, submit "conformed" copies of these documents. A "conformed" copy is one that agrees with the original document, and all amendments thereto. If the copies are not signed, they must be accompanied by a written declaration signed by an officer authorized to sign for the organization, certifying that they are complete and accurate copies of the original documents.

Chemically or photographically reproduced copies of articles of incorporation showing the certification of an appropriate State official need not be accompanied by such a declaration. See Rev. Proc. 68–14, C.B. 1968–1, for additional information.

Part III.—Activities and Operational Information

1. Source of support.—If it is expected that the organization's source of support will be increased or decreased and such increase or decrease is substantial in relation to the

organization's total support, attach a statement describing such anticipated changes and explaining the basis for the expectation.

2. Fund-raising activity.—For purposes of this question, "fund-raising activity" should also include both functionally related activities and unrelated business. With respect to both functionally related activities and unrelated businesses, include a description of the nature and magnitude of the activity.

4(d). Disqualified person.—For purposes of this application, a "disqualified person" is any person who, if the applicant organization were a private foundation, would be a disqualified person with respect to the organization within the meaning of section 4946(a). Thus, if a person's relationship to the applicant organization corresponds to one of the relationships described in section 4946(a), such person should be considered to be a disqualified person even though the applicant organizations may not, in fact, be a private foundation.

Under section 4946(a), a disqualified person with respect to a private foundation is:

(1) a "substantial contributor" to the foundation (as defined below);

(2) a foundation manager;

(3) an owner of more than 20 percent of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise which is a substantial contributor to the foundation;

(4) a "member of the family" (as defined below) of any person described in (1), (2), or (3), above;

(5) a corporation in which persons described in (1), (2), (3), and (4), above, own more than 35 percent of the total combined voting power;

(6) a partnership in which persons described in (1), (2), (3), and (4), above, hold more than 35 percent of the profits interest;

(7) a trust or estate in which persons described in (1), (2), (3), and (4), above, hold more than 35 percent of the beneficial interest; and

(8) for purposes of section 4943 only, any other private foundation which is effectively controlled by the same persons who control the first mentioned private foundation or any other private foundation whose contributions were made by the same contributors.

A "substantial contributor" is any person (including a corporation, trust, etc.) who contributed or bequeathed an aggregate amount of more than $5,000, if such amount is more than 2 percent of the total contributions and bequests received by the foundation before the close of the taxable year of the foundation in which the contribution or bequest is received by the foundation from such person. In the case of a trust the creator is a substantial contributor regardless of the size of his contribution or bequest.

A "member of the family" with respect to any above described individuals means his spouse, ancestors, lineal descendants.

Part IV.—Statement as to Private Foundation Status

1. Private foundations.—Unless an organization meets one of the exceptions provided for in section 509, it is a private foundation. In general, an organization is not a private foundation if it is:

(a) a church, school, hospital, or governmental unit,

(b) a medical research organization operated in conjunction with a hospital,

(c) an organization operated for the benefit of a college or university (which is a school within the meaning of section 170(b)(1)(A)(ii)),

(d) an organization that normally receives a substantial part of its support from a governmental unit or from the general public as provided in section 170(b)(1)(A)(vi),

(e) an organization that normally receives not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts related to its exempt functions (subject to certain exceptions) as provided in section 509(a)(2),

(f) an organization operated solely for the benefit of, and in connection with, one or more organizations described above (or for the benefit of one or more of the organizations described in sections 501(c)(4), (5), or (6) of the Code and also described in (e) above), but not controlled by disqualified persons other than foundation managers, as provided in section 509(a)(3), or

(g) an organization organized and operated to test for public safety as provided in section 509(a)(4).

2. Definitive and advance rulings.—The Internal Revenue Service will issue a definitive or advance ruling to an organization making proper application for recognition of its exempt status under section 501(c)(3).

A definitive ruling.—If a "definitive ruling" is requested, the letter will also constitute a ruling or determination whether the organization is not a private foundation. Newly created organizations basing their claim to non-private foundation status upon section 509(a)(1) by reason of sections 170(b)(1)(A)(iv) or (vi) or section 509(a)(2), cannot get a definitive ruling if the first taxable year is less than 8 months. Such an organization must apply for an advance ruling.

An advance ruling.—If the newly created organization can reasonably be expected to meet the requirements of section 509(a)(1) by reason of sections 170(b)(1)(A)(iv) or (vi) or section 509(a)(2), it may request non-private foundation treatment for an advance ruling period of two taxable years (three, if the first taxable year is less than 8 months). During such period the organization will be treated as a publicly supported organization; however, at the end of such period the Internal Revenue Service will determine if the organization has met the statutory tests for publicly supported organizations from its history of operations during the advance ruling period. If the organization does not meet the public support tests it will be liable for the excise tax on investment income under section 4940 for the period covered by its advance ruling or determination.

An extended advance ruling.—The organization may also elect non-private foundation treatment for an extended advance ruling period consisting of its first five taxable years (six, if the first taxable year is less than 8 months). If the organization elects to receive such a ruling or determination, it must submit an executed Form 872–C, Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code, in duplicate. (Forms are included in this package.) The consent extends the period of limitations for assessment of section 4940 tax of all taxable years, one year beyond the expiration date of the last taxable year within the extended advance ruling period. If such election is made, all taxable years within the extended advance ruling period must be taken into account to determine the organization's public support. Therefore, if an organization makes such election it may not thereafter obtain a definitive ruling prior to expiration of the full term of the extended advance ruling period.

If a definitive ruling which is to be based upon section 170(b)(1)(A)(iv) or (vi) is requested or an advance ruling is requested, questions 1 through 11 of Part III will apply to determine both the organization's claim of exemption and its non-private foundation status or treatment. Preparers should exercise care to assure that those questions are answered in fullest detail.

3. Private operating foundations. See instructions for Part VIII.

Part V.—Financial Data

If the organization has been in existence for more than one year, the statement of receipts and expenditures and the balance sheet must be completed for each annual accounting period. If the application is submitted before the close of the organization's first taxable year, the statements should reflect the organization's financial condition and operations as of a date within thirty days of the date of application.

The statements should be prepared consistent with the method of accounting the organization uses in maintaining its books and records. In the event the organization uses a method other than the cash receipts method, attach a statement explaining the method in use.

3. Gross amounts derived from activities related to organization's exempt purpose.—An example of such income would be the income derived by a symphony orchestra from the sale of tickets to its performances.

5. Gross amount received from sale of assets, excluding inventory items.—The attached schedule should disclose the description of each asset, the name of the person to whom sold, and the amount received.

8. Contributions, gifts, grants, and similar amounts paid.—The attached statement should show the name of the recipient, a brief description of the purposes or conditions of payment, date of payment, and amount paid. The following sample entries illustrate the format and amount of detail required for this schedule:

Recipient	Purposes	Date paid	Amount
Museum of Natural History	General operating budget	1–12–72	$5,000
State University	Books for needy students	1–28–72	2,500
John Doe	Indigent—hospital expenses	3–12–72	750
Richard Roe	Educational scholarship	9–5–72	1,200

9. Disbursements to or for benefit of members.—The attached statement should show the name of recipient, a brief description of the purposes or condition of payment, date of payment, and amount paid. Amounts entered on this line should not be included on line 8. The following sample entry illustrates the format and amount of detail required for the schedule:

Recipient	Purposes	Date paid	Amount
Herman Hoe	Health insurance premium	6–14–72	$500

10. Compensation of officers, directors, and trustees.—The attached statement should show the name of the person compensated; his office or position; the average amount of time devoted to business per week, month, etc.; and amount of annual compensation. The following sample entry illustrates the format and amount of detail required for this schedule:

Name	Position	Time devoted	Amount
Philip Poe	President and general manager	16 hrs/wk	$5,500

21. Bonds and notes.—The statement should show the name of the obligor, a brief description of the obligation, the rate of return on the principal indebtedness, the due date, and the amount due. The following sample entries illustrate the format and amount of detail required for this schedule:

Name of obligor	Description of obligation	Rate of return	Due date	Amount
Hope Soap Corporation	Debenture bond (no senior issue outstanding)	8%	Jan. 1977	$5,000
Big Spool Company	Collateral note secured by company's fleet of 20 delivery trucks	6%	Jan. 1975	12,000

22. Corporate stocks.—With respect to stock of closely held corporations, the statement should show the name of the corporation, a brief summary of the corporation's capital structure, the number of shares held and the valuation thereof as carried on the organization's books (if such valuation does not reflect current fair market value, also include fair market value). With respect to stock traded on an organized exchange or in substantial quantities over the counter, the statement should show the name of the corporation, a description of the stock and the principal exchange on which it is traded, the number of shares held, and the valuation thereof as carried on the organization's books. The following sample entries illustrate the format and the amount of detail required for this schedule:

Name of corporation	Capital structure (or exchange on which traded)	Shares	Book amount	Fair market value
Little Spool Corporation	100 shares nonvoting preferred issued and outstanding, no par value; 50 shares common issued and outstanding, no par value.			
	Preferred shares:	50	$20,000	$24,000
	Common shares:	10	25,000	30,000
Flintlock Corporation	Class A common N.Y.S.E.	20	2,000	2,500

Part VI.—Required Schedules for Special Activities

1. A school.—For purposes of this question, "Sunday schools" that are conducted by a church would not be included in the term "schools," but separately organized schools (such as parochial schools), universities, and similar institutions would be included in the term. The term generally corresponds to the definition of an "educational organization" in section 170(b)(1)(A)(ii) of the Code. Thus, a school for handicapped children would be included within the term but an organization merely providing handicapped children with custodial care would not.

3. For profit institution.—A "for profit" institution includes any organization in which a person may have a proprietary or partnership interest, hold corporate stock, or otherwise exercise an ownership interest. The institution need not have been operated for the purpose of making a profit.

Part VII.—A.—Basis for Non-Private Foundation Status

1. A church or a convention or association of churches.

2. A school.—A "school" is an organization that has the primary function of presenting formal instruction, normally maintains a regular faculty and curriculum, normally has a regularly enrolled body of students, and has a place where its educational activities are carried on. Thus, the term includes primary, secondary, preparatory and high schools and colleges and universities. The term does not include organizations engaged in both educational and noneducational activities unless the latter are merely incidental to the educational activities.

3. Hospitals.—See instructions for Schedule D.

4. Medical Research Organization.—The principal function of the organization must be continuous active medical research in conjunction with a hospital or an instrumentality of a governmental unit referred to in section 501(c)(1). For the purpose of section 170(b)(1)(A)(iii) only, the organization must be set up to use the funds it receives in the active conduct of medical research by January 1st of the fifth calendar year after receipt. The arrangement it has with donors to assure use of such funds within such five year period must be legally enforceable. As used herein, "medical research" means investigations, experiments, and studies to discover, develop, or verify knowledge relating to the causes, diagnosis, treatment, prevention or control of the physical or mental diseases and impairments of man. For further information, see the regulations under section 170(b)(1)(A)(iii).

5. An organization testing for public safety.—An organization in this category is one that tests products to determine their acceptability for use by the general public. It does not include any organization testing for the benefit of a manufacturer as an operation or control in the manufacture of his product. See Revenue Ruling 65–61, C.B. 1965–1, 234.

6. College or university owned and operated by a governmental unit.—The organization must be organized and operated exclusively for the benefit of a college or university which is an educational organization within the meaning of section 170(b)(1)(A)(ii) and is an agency or instrumentality of a State or political subdivision thereof, is owned or operated by a State or political subdivision thereof, or is owned or operated by an agency or instrumentality of one or more States or political subdivisions. The organization must also normally receive a substantial part of its support from the United States or any State or political subdivision thereof, or from a combination of these sources. Please complete Part VII–B, Analysis of Financial Support, to establish that the organization has the necessary support from required sources.

Form **1023**
(Rev. November 1972)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

To be filed in the District in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

Part I.—Identification (See instructions)

1 Full name of organization

2 Employer identification number (If none, attach Form SS–4)

3(a) Address (number and street)

3(b) City or town, State and ZIP code

4 Name and phone number of person to be contacted

5 Month the annual accounting period ends

6 Date incorporated or formed

7 Activity Codes (see instructions)

Part II.—Organizational Documents (See instructions)

1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.).

2 Attach a conformed copy of the organization's by-laws or other rules for its operation.

3 If the organization does not have a creating instrument, check here (See instructions) . . . . . ☐

Part III.—Activities and Operational Information (See instructions)

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

(Signature) (Title or authority of signer) (Date)

Part III.—Activities and Operational Information (Continued)

3 Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII–A on page 3 of the instructions.

Part III.—Activities and Operational Information (Continued)

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications

(c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☐ No

If "Yes," please name such persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . ☐ Yes ☐ No

If "Yes," please explain.

5 Does the organization control or is it controlled by any other organization? . . . . . ☐ Yes ☐ No

Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? . . . . . ☐ Yes ☐ No

If either of these questions is answered "Yes," please explain.

6 Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☐ No

If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

7 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . . ☐ Yes ☐ No

If "Yes," please explain and show how the charges are determined.

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . . ☐ Yes ☐ No

If "Yes," please explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? . . . . . ☐ Yes ☐ No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

(b) Are benefits limited to members? . . . . . ☐ Yes ☐ No

If "No," please explain.

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . . ☐ Yes ☐ No

If "Yes," please explain.

Part IV.—Statement as to Private Foundation Status (See instructions)

1 Is the organization a private foundation? . . . . . ☐ Yes ☐ No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:

☐ Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.

☐ Advance or extended advance ruling under section 509(a)(1) or (2) — See instructions.

3 If question 1 is an answered "Yes," and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.

Part V.—Financial Data (See instructions)

Statement of Receipts and Expenditures, for period ending ....., 19.....

	Receipts	
1	Gross contributions, gifts, grants and similar amounts received	
2	Gross dues and assessments of members	
3	Gross amounts derived from activities related to organization's exempt purpose	
	Less cost of sales	
4	Gross amounts from unrelated business activities	
	Less cost of sales	
5	Gross amount received from sale of assets, excluding inventory items (attach schedule)	
	Less cost or other basis and sales expense of assets sold	
6	Interest, dividends, rents and royalties	
7	**Total receipts**	
	Expenditures	
8	Contributions, gifts, grants, and similar amounts paid (attach schedule)	
9	Disbursements to or for benefit of members (attach schedule)	
10	Compensation of officers, directors, and trustees (attach schedule)	
11	Other salaries and wages	
12	Interest	
13	Rent	
14	Depreciation and depletion	
15	Other (attach schedule)	
16	**Total expenditures**	
17	Excess of receipts over expenditures (line 7 less line 16)	

	Balance Sheets	Enter dates ▶ Beginning date	Ending date
	Assets		
18	Cash (a) Interest bearing accounts		
	(b) Other		
19	Accounts receivable, net		
20	Inventories		
21	Bonds and notes (attach schedule)		
22	Corporate stocks (attach schedule)		
23	Mortgage loans (attach schedule)		
24	Other investments (attach schedule)		
25	Depreciable and depletable assets (attach schedule)		
26	Land		
27	Other assets (attach schedule)		
28	**Total assets**		
	Liabilities		
29	Accounts payable		
30	Contributions, gifts, grants, etc., payable		
31	Mortgages and notes payable (attach schedule)		
32	Other liabilities (attach schedule)		
33	**Total liabilities**		
	Fund Balance or Net Worth		
34	**Total fund balance or net worth**		
35	**Total liabilities and fund balance or net worth** (line 33 plus line 34)		

Part VI.—Required Schedules for Special Activities (See instructions)

		If "Yes," check here:	And, complete schedule—
1	Is the organization, or any part of it, a school?		A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4	Is the organization, or any part of it, a hospital?		D
5	Is the organization, or any part of it, a home for the aged?		E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	✓	Kind of organization	Within the meaning of	Complete
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2		a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.–B
7		normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.–B
8		normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.–B
9		being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7 and 8, above	Section 509(a)(3)	Part VII.–C

B.—Analysis of Financial Support

		(a) Most recent taxable year 19.....	(Years next preceding most recent taxable year) (b) 19.....	(c) 19.....	(d) 19.....	(e) Total
1	Gifts, grants, and contributions received					
2	Membership fees received					
3	Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
4	Gross income from interest, dividends, rents and royalties					
5	Net income from organization's unrelated business activities					
6	Tax revenues levied for and either paid to or expended on behalf of the organization					
7	Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8	Other income (not including gain or loss from sale of capital assets)—attach schedule					
9	Total of lines 1 through 8					
10	Line 9 less line 3					
11	Enter 2% of line 10, column (e) only					

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

B.—Analysis of Financial Support (Continued)

13 If the organization's non-private foundation status is based upon:

(a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11.

(b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person."

With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded $5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:

Name and address of supported organization	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of sections 509(a)(1), or (2)?

2 What does the applicant organization do to support the above organizations?

3 In what way do the supported organizations operate, supervise, or control the applicant organization, or in what way are the supported and applicant organizations operated in connection with each other?

4 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he is a manager) or by an organization which is not described in section 509(a)(1) or (2)? . . . . . ☐ Yes ☐ No

If "Yes," please explain.

Part VIII.—Basis for Status as a Private Operating Foundation

If the organization—

(a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or

(b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

	Most recent taxable year
Income Test	
1 Adjusted net income, as defined in section 4942(f)	
2 Qualifying distributions:	
(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)	
(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)	
(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	
(d) Total qualifying distributions (add lines 2(a), (b), and (c))	
3 Percentage of qualifying distributions to adjusted net income (divide line 1 into line 2(d)—percentage must be at least 85 percent	%
Assets Test	
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	
5 Value of any corporate stock of corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing such corporation)	
6 Value of all qualifying assets (add lines 4 and 5)	
7 Value of applicant organization's total assets	
8 Percentage of qualifying assets to total assets (divide line 7 into line 6—percentage must exceed 65 percent)	%
Endowment Test	
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:	
(a) Monthly average of investment securities at fair market value	
(b) Monthly average of cash balances	
(c) Fair market value of all other investment property (attach schedule)	
(d) Total (add lines 9(a), (b), and (c))	
10 Subtract acquisition indebtedness with respect to line 9 items (attach schedule)	
11 Balance (line 9 less line 10)	
12 Apply to line 11 a factor equal to two-thirds the current applicable percentage for the minimum investment return under section 4942(e)(3). Line 2(d) must equal or exceed the result of this computation	
Support Test	
13 Applicant organization's support as defined in section 509(d)	
14 Less—amount of gross investment income as defined in section 509(e)	
15 Support for purposes of section 4942(j)(3)(B)(iii)	
16 Support received from the general public, five or more exempt organizations, or a combination thereof (attach schedule)	
17 For persons (other than exempt organizations) contributing more than 1 percent of line 15, enter the total amounts in excess of 1 percent of line 15	
18 Subtract line 17 from line 16	
19 Percentage of total support (divide line 15 into line 18—must be at least 85 percent)	%
20 Does line 16 include support from an exempt organization which is in excess of 25 percent of the amount on line 15?	☐ Yes ☐ No

21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.

SCHEDULE A.—Schools, Colleges, and Universities

(Answer questions 2 and 3 only if questions 1(a) and 1(b) are answered "No.")

1 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:

(a) Admissions? . . . . . ☐ Yes ☐ No

(b) Use of facilities or exercise of student privileges? . . . . . ☐ Yes ☐ No

If "Yes" for either of the above, please explain.

2 If the organization's governing instruments do not clearly set forth a racially nondiscriminatory policy as to its students, check here ☐. Attach whatever corporate resolutions or other official statements the organization has made on this subject.

3 Has the organization publicized its racially nondiscriminatory policies in a manner that brings such policies to the attention of all members of the community which it serves? . . . . . ☐ Yes ☐ No

If "Yes," please describe how these policies have been publicized. Also attach a copy of the organization's most current admissions bulletin or catalog and clippings of any relevant advertising.

This manual was prepared by:

Original Edition, June 1971

Steve Arons
John Asher
Barbara Gates
Sam Thomas
Fred Chi
H. Neil Berkson
Laura Weiss
Kat Wright

Revised Edition, December 1973

Skip Ascheim
Kimberly Ersted
Lanette Brooks